

Oroville City Elementary School District



2022-23 First Interim Budget

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OROVILLE CITY ELEMENTARY SCHOOL DISTRICT

2795 YARD STREET, OROVILLE, CA 95966-5113

(530) 532-3000 • www.ocesd.org

Summary & Assumptions



OROVILLE CITY ELEMENTARY SCHOOL DISTRICT

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December 14, 2022

2022-23 First Interim Budget Overview

I am pleased to present the 2022-23 First Interim Budget for adoption. The First Interim Budget is an update to the Original Budget and 45-Day Budget Revision with more current information and assumptions than were available in May and June when the Original Budget and 45-Day Budget Revision were created.

Our Financial Environment

The economy has been in a state of intense inflation over the past couple of years due to a wide range of factors. Inflation has reached almost all sectors of the economy and in some areas, like construction, not only has there been cost inflation, but due to the regional demand caused by natural disasters and a small work force, prices for these services have skyrocketed. During inflationary times, things are typically good for government funding and that is true for schools.

The State budget included a wealth of new funds for OCESD. Many of these funds are arriving in the form of categorical programs instead of being fully focused on district-directed funds like in the prior 9-10 years. Our administration is working hard to be strategic about using these funds focusing on investing the one-time funds into long term investments and many of these plans will be coming to the Board of Trustees for review and approval this year.

There is also concern about a coming period of recession that typically follows an inflationary time. If we look back at the 2006-07 years, we are hopeful the State's new funding reserve strategies designed to mitigate the massive, swift cuts we have seen before will be work as planned.

2022-23 First Interim Budget

The Oroville City Elementary 2022-23 First Interim Budget includes all of the most up-to-date revenue and expense assumptions including the updated beginning balances, the State's adopted budget information, and Federal Revenue Estimates.

Categorical Programs

OCESD has received and is using a wide range of categorical funds including COVID response funds to a variety of new categorical programs from the State. These funds are mostly one-time in nature and those one-time programs will be completely spent before the end of the 2024-25 school year. It is important to note there are additional employee hours and positions that were hired using these funds that will need to be reduced to pre-COVID level or laid-off in the coming one to two years.

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BOARD OF TRUSTEES:

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Vice President

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BILL LaGRONE, Jr.
Member

LISA TORRES
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Expanded Learning Opportunities Program

One ongoing categorical program of note, is the Expanded Learning Opportunities Program or ELO-P. This program requires a plan be brought to the board for approval and is focused on extended school day and summer educational programs. The budget for this ongoing program is \$3.3M annually.

Declining Enrollment and Attendance Percentage

This year, our enrollment is about 1% below last year's enrollment numbers. This is excellent news for OCESD as we were anticipating a large drop in students due to the STREAM Charter School expansion.

There is challenging news as well, unfortunately. OCESD's overall student attendance percentage is typically about 93%, but so far this year we are seeing our student attendance percentage at about 90%.

These two items do not fully offset one another, the net difference is a loss, however, we are hopeful our attendance percentage will increase as the year goes on.

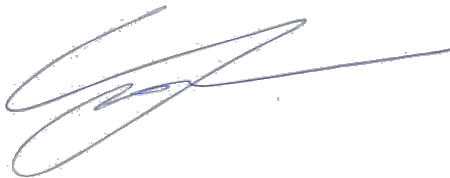
Justification of Ending Fund Balance in Excess of the Minimum Required Amount

The combined unrestricted ending fund balance in OCESD's General Fund and Special Reserve for Non-Capital Outlay Fund (Fund 17) at the end of 2022-23 is projected to be \$12,666,497 which is in excess of the state required minimum amount of \$1,482,462. These excess reserves are needed to safeguard against future economic uncertainty and increasing costs including but not limited to, rising personnel costs, increasing special education costs and the impacts of continued declining enrollment in addition to be used for planned future expenses of one-time funds.

Summary

It is my honor to present to you the 2022-23 Oroville City Elementary School District Original Budget for public review and adoption. I am hopeful that future budget revisions will improve our outlook and I will be working continuously to find a path for economic survival.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Andrew James', with a long horizontal flourish extending to the right.

Andrew James
Assistant Superintendent, Business

ADA – Average Daily Attendance. This number is used to determine the amount of funding to be received by OCESD Schools and is calculated by dividing the total student days of attendance divided by total instruction days to date.

Accrual Basis – The basis of accounting under which revenues are recorded when levies are made, and expenditures are recorded as soon as they result in liabilities, regardless of when the revenue is actually received or the payment is actually made.

Appropriation - Authorization to make expenditures and to incur obligations for specific purposes.

Balance Sheet – A summarized statement, as of a given date, of the financial position of the OCESD showing assets, liabilities, reserves, and fund balance.

Budget – A plan of financial operation embodying an estimate of proposed expenditures for a given period or purpose and the proposed means of financing them.

Budgetary Control – The control or management of the business affairs of the OCESD in accordance with an approved budget with a responsibility to keep expenditures within the authorized amounts.

BSSP (Butte Schools Self-Funded Programs) – Provides health benefits for OCESD certificated and classified staff. Also provides property and liability insurance.

CalPERS - California Public Employees' Retirement System

CalSTRS - California State Teacher's Retirement System

Capital Outlay – Expenditures that result in the acquisition of or addition to fixed assets.

CDE – California Department of Education

Classification, Function – As applied to expenditures, this term has reference to an activity or service aimed at accomplishing a certain purpose or end; for example, regular instruction, special education, vocational education, or operation and maintenance of plant.

Classification, Object – As applied to expenditures, this term has reference to an article or service received; for example, salaries, employee benefits or supplies.

Coding – A system of numbering accounts, entries, invoices, vouchers, etc. in such a manner that the symbol used reveals certain required information.

COLA – Cost of living adjustment.

Common Core State Standards (CCSS) – a national, single set of educational standards for math and English language arts for Kindergarten through grade 12.

Contracted Services – Labor, material and other costs for services rendered by personnel who are not on the payroll.

CSAM – California Schools Accounting Manual.

Deferrals – A delay in a cash payment from the State or Federal Government to the school district

DOF – Department of Finance

EIA – Economic Impact Aid. A formerly restricted program that is now included in the Local Control Funding Formula.

EL – English Learner (replaces ELL and LEP)

EPA – Education Protection Account. Revenues from temporary tax increases as a result of the passage of Proposition 30. These revenues will offset state aid toward school district revenue limits. A portion of the taxes generated by the EPA will start to expire in 2016-17.

Encumbrance Accounting - A system or procedure, which involves giving recognition in the financial records for the issuance of purchase orders in advance of any liability or payment. Encumbrances cease to exist once the goods are received and the related invoice is paid.

Entitlement – A restricted revenue source similar to a grant. Entitlements are considered earned when received or awarded.

Equipment – Those movable items used for operation that are of a non-expendable nature and cost in excess of \$500.

ERATE – For qualifying local education agencies, this program provides financial assistance to districts for telecommunications and internal connections costs.

ERT – Economic Recovery Target.

Escape – The financial software program currently in use.

ESSER- Elementary and Secondary Emergency Relief

Expenditures - This includes total charges incurred, whether paid or unpaid, for current costs, capital outlay, and debt repayment.

FCMAT – Fiscal Crisis Management Advisory Team. This organization provides fiscal advice, professional development and management assistance to local education agencies.

Fiscal Period – The end of the period of which the OCESD determines its financial position and the results of its operation. The fiscal year begins on July 1 and ends on June 30.

FRPM – Free and Reduced-Price Meals

Fund – Resources set aside for specific activities of OCESD. The fund accounts constitute a complete entity and all of the financial transactions for the particular fund are recorded in them.

Fund Balance – The excess of assets of a fund over its liabilities.

Grant – A funding source to be used for a specific purpose, activity or facility. Revenue is recognized when expenditures are made and recorded.

GAAP – Generally Accepted Accounting Principles.

GASB – Governmental Accounting Standards Board.

Indirect Costs – Agency-wide general management costs consisting of administrative activities for the general operation of the agency (i.e., accounting, budgeting, personnel services, payroll preparation, etc.). It is calculated using SACS, then approved by CDE.

LAO – Legislative Analyst’s Office

LCAP - Local Control Accountability Plan. Spending plans brought about by LCFF that California districts must prepare to outline annual goals for all students and those in significant subgroups, along with action plans for achieving goals.

LCFF – Local Control Funding Formula. New formula adopted by the state legislature beginning in fiscal year 2013-14. Revenue limits and categorical programs are replaced by base grants, supplemental grants and concentration grants over a phase-in period.

LEP – Limited English Proficient.

MAA – Medi-Cal Administrative Activities.

MPP – Minimum Proportionality Percentage. Formula that demonstrates the percentage needed to increase or improve services for unduplicated pupils in proportion to the increase in supplemental and concentration grant funds.

MYP – Multiyear Projection.

OPEB – Other Post-Employment Benefits.

OPSC – Office of Public Schools Construction.

Program – The definition of an effort to accomplish a specific objective or objectives consistent with funds or resources available. Separate budgets within the general budget are maintained for each program.

Projection Pro – Financial software for multiyear budget and cash flow projections.

Reserve for Economic Uncertainties – That portion of the fund balance, which has been set aside to provide for emergencies or economic events, such as revenue shortfalls, which could not be anticipated.

Restricted – Programs or activities, which are legally restricted to specific purposes. This category includes, but is not limited to, all federal programs, special education and state categorical programs.

SAB – State Allocation Board.

SACS – Standardized Account Code Structure.

SELPA – Special Education Local Plan Area.

SSC – School Services of California, Inc. This agency provides local education agencies with fiscal advice, management assistance and advocacy services.

TRANS – Tax and Revenue Anticipation Notes is a temporary borrowing to improve cash flow and are repaid from property tax revenues collected during the same year.

Unrestricted – All programs or activities that are not restricted.



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Fund 01: General Fund

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

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 James Telephone: 530-532-3000
Title: Assistant Superintendent, Business E-mail: ajames@ocesd.net

Criteria and Standards Review Summary

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

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		
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.		
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.		
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.		
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.		
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.		
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.		
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).		
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.		
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.		
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.		
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?		
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?		

S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?		
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)?		
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?		
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multi-year) commitments or debt agreements? • If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2021-22) annual payment? • 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?		
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, have there been changes since budget adoption in OPEB liabilities?		
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)? • If yes, have there been changes since budget adoption in self-insurance liabilities?		
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for: • Certificated? (Section S8A, Line 1b) • Classified? (Section S8B, Line 1b) • Management/supervisor/confidential? (Section S8C, Line 1b)		
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) • Classified? (Section S8B, Line 3)		
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?		
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?		
A2	Independent Position Control	Is personnel position control independent from the payroll system?		
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?		
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?		
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?		
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?		
A7	Independent Financial System	Is the district's financial system independent from the county office system?		
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).		
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?		

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	23,759,709.00	23,759,709.00	6,615,032.15	28,332,291.00	4,572,582.00	19.2%
2) Federal Revenue		8100-8299	86,973.00	86,973.00	47,708.69	86,973.00	0.00	0.0%
3) Other State Revenue		8300-8599	389,785.00	389,785.00	1,055,888.35	389,785.00	0.00	0.0%
4) Other Local Revenue		8600-8799	294,552.00	294,552.00	207,144.39	294,552.00	0.00	0.0%
5) TOTAL, REVENUES			24,531,019.00	24,531,019.00	7,925,773.58	29,103,601.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	9,017,268.00	9,017,268.00	2,537,804.57	9,432,654.00	(415,386.00)	-4.6%
2) Classified Salaries		2000-2999	2,581,731.00	2,581,731.00	765,382.43	2,878,139.00	(296,408.00)	-11.5%
3) Employee Benefits		3000-3999	4,901,187.00	4,901,187.00	1,343,835.84	4,979,577.00	(78,390.00)	-1.6%
4) Books and Supplies		4000-4999	390,746.00	390,746.00	515,769.74	390,746.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	2,816,004.00	2,816,004.00	1,245,003.74	3,482,152.00	(666,148.00)	-23.7%
6) Capital Outlay		6000-6999	2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	55,473.00	55,473.00	37,772.00	55,473.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(486,871.00)	(486,871.00)	(69,799.00)	(584,900.00)	98,029.00	-20.1%
9) TOTAL, EXPENDITURES			19,277,538.00	19,277,538.00	6,375,769.32	20,635,841.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,253,481.00	5,253,481.00	1,550,004.26	8,467,760.00		
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	974,442.00	974,442.00	0.00	0.00	974,442.00	100.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(5,900,180.00)	(5,900,180.00)	0.00	(6,693,916.00)	(793,736.00)	13.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,874,622.00)	(6,874,622.00)	0.00	(6,693,916.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,621,141.00)	(1,621,141.00)	1,550,004.26	1,773,844.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	7,640,896.00	7,640,896.00		10,892,653.00	3,251,757.00	42.6%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,640,896.00	7,640,896.00		10,892,653.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,640,896.00	7,640,896.00		10,892,653.00		
2) Ending Balance, June 30 (E + F1e)			6,019,755.00	6,019,755.00		12,666,497.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	50.00	50.00		50.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,175,797.00	1,175,797.00		1,482,462.00		
Unassigned/Unappropriated Amount		9790	4,843,908.00	4,843,908.00		11,183,985.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	19,622,804.00	19,622,804.00	5,309,583.00	18,381,905.00	(1,240,899.00)	-6.3%
Education Protection Account State Aid - Current Year		8012	0.00	0.00	1,535,787.00	5,751,168.00	5,751,168.00	New
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	60,492.00	60,492.00	8,322.80	60,492.00	0.00	0.0%
Timber Yield Tax		8022	12,297.00	12,297.00	3,874.93	12,297.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	2,756.00	2,756.00	0.00	2,756.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	3,939,817.00	3,939,817.00	0.00	3,939,817.00	0.00	0.0%
Unsecured Roll Taxes		8042	290,663.00	290,663.00	1,396.72	290,663.00	0.00	0.0%
Prior Years' Taxes		8043	8,494.00	8,494.00	0.00	8,494.00	0.00	0.0%
Supplemental Taxes		8044	178,368.00	178,368.00	0.00	178,368.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(907,015.00)	(907,015.00)	4,082.70	(907,015.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,236,007.00	1,236,007.00	0.00	1,236,007.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			24,444,683.00	24,444,683.00	6,863,047.15	28,954,952.00	4,510,269.00	18.5%
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	(684,974.00)	(684,974.00)	(248,015.00)	(622,661.00)	62,313.00	-9.1%
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			23,759,709.00	23,759,709.00	6,615,032.15	28,332,291.00	4,572,582.00	19.2%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education Entitlement		8181	0.00	0.00	15,915.00	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	86,973.00	86,973.00	31,793.69	86,973.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			86,973.00	86,973.00	47,708.69	86,973.00	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	72,598.00	72,598.00	0.00	72,598.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	317,187.00	317,187.00	69,498.35	317,187.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%

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After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	0.00	0.00	986,390.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			389,785.00	389,785.00	1,055,888.35	389,785.00	0.00	0.0%
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	72,000.00	72,000.00	24,002.00	72,000.00	0.00	0.0%
Interest		8660	45,077.00	45,077.00	(814.82)	45,077.00	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	174,111.00	174,111.00	58,045.50	174,111.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	3,364.00	3,364.00	125,911.71	3,364.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other 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			294,552.00	294,552.00	207,144.39	294,552.00	0.00	0.0%
TOTAL, REVENUES			24,531,019.00	24,531,019.00	7,925,773.58	29,103,601.00	4,572,582.00	18.6%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	7,552,125.00	7,552,125.00	2,088,577.18	7,917,359.00	(365,234.00)	-4.8%
Certificated Pupil Support Salaries		1200	365,883.00	365,883.00	78,257.25	293,304.00	72,579.00	19.8%
Certificated Supervisors' and Administrators' Salaries		1300	1,099,260.00	1,099,260.00	370,970.14	1,221,991.00	(122,731.00)	-11.2%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			9,017,268.00	9,017,268.00	2,537,804.57	9,432,654.00	(415,386.00)	-4.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	123,019.00	123,019.00	22,062.60	165,343.00	(42,324.00)	-34.4%
Classified Support Salaries		2200	984,529.00	984,529.00	303,898.44	1,095,334.00	(110,805.00)	-11.3%
Classified Supervisors' and Administrators' Salaries		2300	169,041.00	169,041.00	56,347.04	184,425.00	(15,384.00)	-9.1%
Clerical, Technical and Office Salaries		2400	1,047,169.00	1,047,169.00	314,759.52	1,137,360.00	(90,191.00)	-8.6%
Other Classified Salaries		2900	257,973.00	257,973.00	68,314.83	295,677.00	(37,704.00)	-14.6%
TOTAL, CLASSIFIED SALARIES			2,581,731.00	2,581,731.00	765,382.43	2,878,139.00	(296,408.00)	-11.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,666,674.00	1,666,674.00	464,645.30	1,735,180.00	(68,506.00)	-4.1%
PERS		3201-3202	635,573.00	635,573.00	182,382.06	673,760.00	(38,187.00)	-6.0%
OASDI/Medicare/Alternative		3301-3302	315,976.00	315,976.00	93,782.38	337,912.00	(21,936.00)	-6.9%
Health and Welfare Benefits		3401-3402	1,820,075.00	1,820,075.00	471,602.09	1,744,882.00	75,193.00	4.1%
Unemployment Insurance		3501-3502	57,440.00	57,440.00	15,752.13	60,067.00	(2,627.00)	-4.6%
Workers' Compensation		3601-3602	263,451.00	263,451.00	74,978.84	278,729.00	(15,278.00)	-5.8%
OPEB, Allocated		3701-3702	141,886.00	141,886.00	40,655.80	148,935.00	(7,049.00)	-5.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	112.00	112.00	37.24	112.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			4,901,187.00	4,901,187.00	1,343,835.84	4,979,577.00	(78,390.00)	-1.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Materials and Supplies		4300	263,372.00	263,372.00	515,769.74	263,372.00	0.00	0.0%
Noncapitalized Equipment		4400	127,374.00	127,374.00	0.00	127,374.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			390,746.00	390,746.00	515,769.74	390,746.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	690,000.00	690,000.00	0.00	778,079.00	(88,079.00)	-12.8%
Travel and Conferences		5200	23,196.00	23,196.00	191,124.91	23,196.00	0.00	0.0%
Dues and Memberships		5300	12,280.00	12,280.00	1,895.64	12,280.00	0.00	0.0%
Insurance		5400-5450	449,109.00	449,109.00	453,282.00	449,109.00	0.00	0.0%
Operations and Housekeeping Services		5500	852,840.00	852,840.00	354,864.75	852,840.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	61,334.00	61,334.00	10,925.16	61,334.00	0.00	0.0%
Transfers of Direct Costs		5710	(197,869.00)	(197,869.00)	0.00	(1,438,829.00)	1,240,960.00	-627.2%
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	890,569.00	890,569.00	225,308.09	2,709,598.00	(1,819,029.00)	-204.3%
Communications		5900	34,545.00	34,545.00	7,603.19	34,545.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,816,004.00	2,816,004.00	1,245,003.74	3,482,152.00	(666,148.00)	-23.7%
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	2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,000.00	2,000.00	0.00	2,000.00	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	55,473.00	55,473.00	37,772.00	55,473.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						

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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)			55,473.00	55,473.00	37,772.00	55,473.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(393,628.00)	(393,628.00)	(16,235.00)	(533,473.00)	139,845.00	-35.5%
Transfers of Indirect Costs - Interfund		7350	(93,243.00)	(93,243.00)	(53,564.00)	(51,427.00)	(41,816.00)	44.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(486,871.00)	(486,871.00)	(69,799.00)	(584,900.00)	98,029.00	-20.1%
TOTAL, EXPENDITURES			19,277,538.00	19,277,538.00	6,375,769.32	20,635,841.00	(1,358,303.00)	-7.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	974,442.00	974,442.00	0.00	0.00	974,442.00	100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			974,442.00	974,442.00	0.00	0.00	974,442.00	100.0%
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%
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%

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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	(5,900,180.00)	(5,900,180.00)	0.00	(6,693,916.00)	(793,736.00)	13.5%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(5,900,180.00)	(5,900,180.00)	0.00	(6,693,916.00)	(793,736.00)	13.5%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(6,874,622.00)	(6,874,622.00)	0.00	(6,693,916.00)	180,706.00	-2.6%

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General Fund
Restricted (Resources 2000-9999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	7,480,209.00	7,480,209.00	4,281,796.00	12,066,111.00	4,585,902.00	61.3%
3) Other State Revenue		8300-8599	2,428,137.00	2,428,137.00	469,388.23	10,454,939.00	8,026,802.00	330.6%
4) Other Local Revenue		8600-8799	2,336,161.00	2,336,161.00	301,135.37	2,335,858.00	(303.00)	0.0%
5) TOTAL, REVENUES			12,244,507.00	12,244,507.00	5,052,319.60	24,856,908.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	3,476,057.00	3,476,057.00	1,318,770.49	4,214,354.00	(738,297.00)	-21.2%
2) Classified Salaries		2000-2999	2,164,050.00	2,164,050.00	581,477.27	2,224,402.00	(60,352.00)	-2.8%
3) Employee Benefits		3000-3999	3,967,640.00	3,967,640.00	753,227.76	4,151,888.00	(184,248.00)	-4.6%
4) Books and Supplies		4000-4999	958,046.00	958,046.00	859,198.75	958,484.00	(438.00)	0.0%
5) Services and Other Operating Expenditures		5000-5999	2,127,653.00	2,127,653.00	529,496.73	4,559,918.00	(2,432,265.00)	-114.3%
6) Capital Outlay		6000-6999	4,046,169.00	4,046,169.00	418,185.55	10,576,296.00	(6,530,127.00)	-161.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,526,631.00	1,526,631.00	(1,013,431.03)	1,582,117.00	(55,486.00)	-3.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	393,628.00	393,628.00	16,235.00	533,473.00	(139,845.00)	-35.5%
9) TOTAL, EXPENDITURES			18,659,874.00	18,659,874.00	3,463,160.52	28,800,932.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,415,367.00)	(6,415,367.00)	1,589,159.08	(3,944,024.00)		
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	281,384.00	281,384.00	0.00	86,002.00	195,382.00	69.4%
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	5,900,180.00	5,900,180.00	0.00	6,693,916.00	793,736.00	13.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			5,618,796.00	5,618,796.00	0.00	6,607,914.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(796,571.00)	(796,571.00)	1,589,159.08	2,663,890.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,584,550.00	1,584,550.00		2,298,664.00	714,114.00	45.1%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,584,550.00	1,584,550.00		2,298,664.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,584,550.00	1,584,550.00		2,298,664.00		
2) Ending Balance, June 30 (E + F1e)			787,979.00	787,979.00		4,962,554.00		
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		

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All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	787,979.00	787,979.00		4,962,554.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education Entitlement		8181	692,898.00	692,898.00	20,299.00	698,850.00	5,952.00	0.9%
Special Education Discretionary Grants		8182	30,829.00	30,829.00	3,546.13	148,070.00	117,241.00	380.3%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	1,026,094.00	1,026,094.00	267,132.00	1,369,652.00	343,558.00	33.5%
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	97,400.00	97,400.00	0.00	137,935.00	40,535.00	41.6%
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	18,428.00	18,428.00	5,711.35	20,391.00	1,963.00	10.7%
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	107,927.00	107,927.00	2,089.00	86,686.00	(21,241.00)	-19.7%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	5,506,633.00	5,506,633.00	3,983,018.52	9,604,527.00	4,097,894.00	74.4%
TOTAL, FEDERAL REVENUE			7,480,209.00	7,480,209.00	4,281,796.00	12,066,111.00	4,585,902.00	61.3%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	126,486.00	126,486.00	75,549.31	126,486.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%

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After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	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	2,301,651.00	2,301,651.00	393,838.92	10,328,453.00	8,026,802.00	348.7%
TOTAL, OTHER STATE REVENUE			2,428,137.00	2,428,137.00	469,388.23	10,454,939.00	8,026,802.00	330.6%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	361,085.00	361,085.00	0.00	361,085.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	134,000.00	134,000.00	27,037.37	144,000.00	10,000.00	7.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	1,841,076.00	1,841,076.00	274,098.00	1,830,773.00	(10,303.00)	-0.6%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,336,161.00	2,336,161.00	301,135.37	2,335,858.00	(303.00)	0.0%
TOTAL, REVENUES			12,244,507.00	12,244,507.00	5,052,319.60	24,856,908.00	12,612,401.00	103.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	2,438,920.00	2,438,920.00	965,429.22	2,980,053.00	(541,133.00)	-22.2%
Certificated Pupil Support Salaries		1200	799,588.00	799,588.00	238,027.62	898,861.00	(99,273.00)	-12.4%
Certificated Supervisors' and Administrators' Salaries		1300	237,549.00	237,549.00	115,313.65	335,440.00	(97,891.00)	-41.2%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			3,476,057.00	3,476,057.00	1,318,770.49	4,214,354.00	(738,297.00)	-21.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,560,991.00	1,560,991.00	365,264.05	1,547,425.00	13,566.00	0.9%
Classified Support Salaries		2200	436,328.00	436,328.00	141,988.70	478,559.00	(42,231.00)	-9.7%
Classified Supervisors' and Administrators' Salaries		2300	103,440.00	103,440.00	34,427.00	113,105.00	(9,665.00)	-9.3%
Clerical, Technical and Office Salaries		2400	63,291.00	63,291.00	38,671.24	83,350.00	(20,059.00)	-31.7%
Other Classified Salaries		2900	0.00	0.00	1,126.28	1,963.00	(1,963.00)	New
TOTAL, CLASSIFIED SALARIES			2,164,050.00	2,164,050.00	581,477.27	2,224,402.00	(60,352.00)	-2.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,001,868.00	2,001,868.00	218,599.70	2,146,787.00	(144,919.00)	-7.2%
PERS		3201-3202	539,219.00	539,219.00	139,170.63	563,804.00	(24,585.00)	-4.6%
OASDI/Medicare/Alternative		3301-3302	211,435.00	211,435.00	61,955.41	227,006.00	(15,571.00)	-7.4%
Health and Welfare Benefits		3401-3402	988,100.00	988,100.00	257,676.03	956,970.00	31,130.00	3.2%
Unemployment Insurance		3501-3502	27,632.00	27,632.00	9,041.26	31,346.00	(3,714.00)	-13.4%
Workers' Compensation		3601-3602	130,419.00	130,419.00	43,148.06	146,838.00	(16,419.00)	-12.6%
OPEB, Allocated		3701-3702	68,954.00	68,954.00	23,632.39	79,124.00	(10,170.00)	-14.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	13.00	13.00	4.28	13.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			3,967,640.00	3,967,640.00	753,227.76	4,151,888.00	(184,248.00)	-4.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	50,000.00	(50,000.00)	New
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%

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Materials and Supplies		4300	777,396.00	777,396.00	859,198.75	727,834.00	49,562.00	6.4%
Noncapitalized Equipment		4400	180,650.00	180,650.00	0.00	180,650.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			958,046.00	958,046.00	859,198.75	958,484.00	(438.00)	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	1,235,513.00	1,235,513.00	424,595.75	955,000.00	280,513.00	22.7%
Travel and Conferences		5200	39,088.00	39,088.00	7,404.79	65,394.00	(26,306.00)	-67.3%
Dues and Memberships		5300	350.00	350.00	0.00	350.00	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	96,700.00	96,700.00	11,235.25	96,700.00	0.00	0.0%
Transfers of Direct Costs		5710	197,869.00	197,869.00	0.00	1,438,829.00	(1,240,960.00)	-627.2%
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	557,589.00	557,589.00	85,094.53	2,003,101.00	(1,445,512.00)	-259.2%
Communications		5900	544.00	544.00	1,166.41	544.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,127,653.00	2,127,653.00	529,496.73	4,559,918.00	(2,432,265.00)	-114.3%
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	0.00	0.00	0.00	10,000.00	(10,000.00)	New
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	4,046,169.00	4,046,169.00	418,185.55	10,566,296.00	(6,520,127.00)	-161.1%
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			4,046,169.00	4,046,169.00	418,185.55	10,576,296.00	(6,530,127.00)	-161.4%
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	1,526,631.00	1,526,631.00	(1,013,431.03)	1,582,117.00	(55,486.00)	-3.6%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%

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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)
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)			1,526,631.00	1,526,631.00	(1,013,431.03)	1,582,117.00	(55,486.00)	-3.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	393,628.00	393,628.00	16,235.00	533,473.00	(139,845.00)	-35.5%
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			393,628.00	393,628.00	16,235.00	533,473.00	(139,845.00)	-35.5%
TOTAL, EXPENDITURES			18,659,874.00	18,659,874.00	3,463,160.52	28,800,932.00	(10,141,058.00)	-54.3%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
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	281,384.00	281,384.00	0.00	86,002.00	195,382.00	69.4%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			281,384.00	281,384.00	0.00	86,002.00	195,382.00	69.4%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%

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General Fund
Restricted (Resources 2000-9999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	5,900,180.00	5,900,180.00	0.00	6,693,916.00	793,736.00	13.5%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			5,900,180.00	5,900,180.00	0.00	6,693,916.00	793,736.00	13.5%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			5,618,796.00	5,618,796.00	0.00	6,607,914.00	(989,118.00)	-17.6%

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	23,759,709.00	23,759,709.00	6,615,032.15	28,332,291.00	4,572,582.00	19.2%
2) Federal Revenue		8100-8299	7,567,182.00	7,567,182.00	4,329,504.69	12,153,084.00	4,585,902.00	60.6%
3) Other State Revenue		8300-8599	2,817,922.00	2,817,922.00	1,525,276.58	10,844,724.00	8,026,802.00	284.8%
4) Other Local Revenue		8600-8799	2,630,713.00	2,630,713.00	508,279.76	2,630,410.00	(303.00)	0.0%
5) TOTAL, REVENUES			36,775,526.00	36,775,526.00	12,978,093.18	53,960,509.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	12,493,325.00	12,493,325.00	3,856,575.06	13,647,008.00	(1,153,683.00)	-9.2%
2) Classified Salaries		2000-2999	4,745,781.00	4,745,781.00	1,346,859.70	5,102,541.00	(356,760.00)	-7.5%
3) Employee Benefits		3000-3999	8,868,827.00	8,868,827.00	2,097,063.60	9,131,465.00	(262,638.00)	-3.0%
4) Books and Supplies		4000-4999	1,348,792.00	1,348,792.00	1,374,968.49	1,349,230.00	(438.00)	0.0%
5) Services and Other Operating Expenditures		5000-5999	4,943,657.00	4,943,657.00	1,774,500.47	8,042,070.00	(3,098,413.00)	-62.7%
6) Capital Outlay		6000-6999	4,048,169.00	4,048,169.00	418,185.55	10,578,296.00	(6,530,127.00)	-161.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,582,104.00	1,582,104.00	(975,659.03)	1,637,590.00	(55,486.00)	-3.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(93,243.00)	(93,243.00)	(53,564.00)	(51,427.00)	(41,816.00)	44.8%
9) TOTAL, EXPENDITURES			37,937,412.00	37,937,412.00	9,838,929.84	49,436,773.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(1,161,886.00)	(1,161,886.00)	3,139,163.34	4,523,736.00		
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	1,255,826.00	1,255,826.00	0.00	86,002.00	1,169,824.00	93.2%
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			(1,255,826.00)	(1,255,826.00)	0.00	(86,002.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)								
			(2,417,712.00)	(2,417,712.00)	3,139,163.34	4,437,734.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	9,225,446.00	9,225,446.00		13,191,317.00	3,965,871.00	43.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,225,446.00	9,225,446.00		13,191,317.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,225,446.00	9,225,446.00		13,191,317.00		
2) Ending Balance, June 30 (E + F1e)			6,807,734.00	6,807,734.00		17,629,051.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	50.00	50.00		50.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

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Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	787,979.00	787,979.00		4,962,554.00		
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	1,175,797.00	1,175,797.00		1,482,462.00		
Unassigned/Unappropriated Amount		9790	4,843,908.00	4,843,908.00		11,183,985.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	19,622,804.00	19,622,804.00	5,309,583.00	18,381,905.00	(1,240,899.00)	-6.3%
Education Protection Account State Aid - Current Year		8012	0.00	0.00	1,535,787.00	5,751,168.00	5,751,168.00	New
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	60,492.00	60,492.00	8,322.80	60,492.00	0.00	0.0%
Timber Yield Tax		8022	12,297.00	12,297.00	3,874.93	12,297.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	2,756.00	2,756.00	0.00	2,756.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	3,939,817.00	3,939,817.00	0.00	3,939,817.00	0.00	0.0%
Unsecured Roll Taxes		8042	290,663.00	290,663.00	1,396.72	290,663.00	0.00	0.0%
Prior Years' Taxes		8043	8,494.00	8,494.00	0.00	8,494.00	0.00	0.0%
Supplemental Taxes		8044	178,368.00	178,368.00	0.00	178,368.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(907,015.00)	(907,015.00)	4,082.70	(907,015.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,236,007.00	1,236,007.00	0.00	1,236,007.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			24,444,683.00	24,444,683.00	6,863,047.15	28,954,952.00	4,510,269.00	18.5%
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	(684,974.00)	(684,974.00)	(248,015.00)	(622,661.00)	62,313.00	-9.1%
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			23,759,709.00	23,759,709.00	6,615,032.15	28,332,291.00	4,572,582.00	19.2%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%

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Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education Entitlement		8181	692,898.00	692,898.00	36,214.00	698,850.00	5,952.00	0.9%
Special Education Discretionary Grants		8182	30,829.00	30,829.00	3,546.13	148,070.00	117,241.00	380.3%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	1,026,094.00	1,026,094.00	267,132.00	1,369,652.00	343,558.00	33.5%
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	97,400.00	97,400.00	0.00	137,935.00	40,535.00	41.6%
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	18,428.00	18,428.00	5,711.35	20,391.00	1,963.00	10.7%
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	107,927.00	107,927.00	2,089.00	86,686.00	(21,241.00)	-19.7%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	5,593,606.00	5,593,606.00	4,014,812.21	9,691,500.00	4,097,894.00	73.3%
TOTAL, FEDERAL REVENUE			7,567,182.00	7,567,182.00	4,329,504.69	12,153,084.00	4,585,902.00	60.6%
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	72,598.00	72,598.00	0.00	72,598.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	443,673.00	443,673.00	145,047.66	443,673.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%

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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)
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	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	2,301,651.00	2,301,651.00	1,380,228.92	10,328,453.00	8,026,802.00	348.7%
TOTAL, OTHER STATE REVENUE			2,817,922.00	2,817,922.00	1,525,276.58	10,844,724.00	8,026,802.00	284.8%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	72,000.00	72,000.00	24,002.00	72,000.00	0.00	0.0%
Interest		8660	45,077.00	45,077.00	(814.82)	45,077.00	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	535,196.00	535,196.00	58,045.50	535,196.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	137,364.00	137,364.00	152,949.08	147,364.00	10,000.00	7.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	1,841,076.00	1,841,076.00	274,098.00	1,830,773.00	(10,303.00)	-0.6%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,630,713.00	2,630,713.00	508,279.76	2,630,410.00	(303.00)	0.0%
TOTAL, REVENUES			36,775,526.00	36,775,526.00	12,978,093.18	53,960,509.00	17,184,983.00	46.7%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	9,991,045.00	9,991,045.00	3,054,006.40	10,897,412.00	(906,367.00)	-9.1%
Certificated Pupil Support Salaries		1200	1,165,471.00	1,165,471.00	316,284.87	1,192,165.00	(26,694.00)	-2.3%
Certificated Supervisors' and Administrators' Salaries		1300	1,336,809.00	1,336,809.00	486,283.79	1,557,431.00	(220,622.00)	-16.5%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			12,493,325.00	12,493,325.00	3,856,575.06	13,647,008.00	(1,153,683.00)	-9.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,684,010.00	1,684,010.00	387,326.65	1,712,768.00	(28,758.00)	-1.7%
Classified Support Salaries		2200	1,420,857.00	1,420,857.00	445,887.14	1,573,893.00	(153,036.00)	-10.8%
Classified Supervisors' and Administrators' Salaries		2300	272,481.00	272,481.00	90,774.04	297,530.00	(25,049.00)	-9.2%
Clerical, Technical and Office Salaries		2400	1,110,460.00	1,110,460.00	353,430.76	1,220,710.00	(110,250.00)	-9.9%
Other Classified Salaries		2900	257,973.00	257,973.00	69,441.11	297,640.00	(39,667.00)	-15.4%
TOTAL, CLASSIFIED SALARIES			4,745,781.00	4,745,781.00	1,346,859.70	5,102,541.00	(356,760.00)	-7.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	3,668,542.00	3,668,542.00	683,245.00	3,881,967.00	(213,425.00)	-5.8%
PERS		3201-3202	1,174,792.00	1,174,792.00	321,552.69	1,237,564.00	(62,772.00)	-5.3%
OASDI/Medicare/Alternative		3301-3302	527,411.00	527,411.00	155,737.79	564,918.00	(37,507.00)	-7.1%
Health and Welfare Benefits		3401-3402	2,808,175.00	2,808,175.00	729,278.12	2,701,852.00	106,323.00	3.8%
Unemployment Insurance		3501-3502	85,072.00	85,072.00	24,793.39	91,413.00	(6,341.00)	-7.5%
Workers' Compensation		3601-3602	393,870.00	393,870.00	118,126.90	425,567.00	(31,697.00)	-8.0%
OPEB, Allocated		3701-3702	210,840.00	210,840.00	64,288.19	228,059.00	(17,219.00)	-8.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	125.00	125.00	41.52	125.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			8,868,827.00	8,868,827.00	2,097,063.60	9,131,465.00	(262,638.00)	-3.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	50,000.00	(50,000.00)	New
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%

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General Fund
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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Materials and Supplies		4300	1,040,768.00	1,040,768.00	1,374,968.49	991,206.00	49,562.00	4.8%
Noncapitalized Equipment		4400	308,024.00	308,024.00	0.00	308,024.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,348,792.00	1,348,792.00	1,374,968.49	1,349,230.00	(438.00)	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	1,925,513.00	1,925,513.00	424,595.75	1,733,079.00	192,434.00	10.0%
Travel and Conferences		5200	62,284.00	62,284.00	198,529.70	88,590.00	(26,306.00)	-42.2%
Dues and Memberships		5300	12,630.00	12,630.00	1,895.64	12,630.00	0.00	0.0%
Insurance		5400-5450	449,109.00	449,109.00	453,282.00	449,109.00	0.00	0.0%
Operations and Housekeeping Services		5500	852,840.00	852,840.00	354,864.75	852,840.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	158,034.00	158,034.00	22,160.41	158,034.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,448,158.00	1,448,158.00	310,402.62	4,712,699.00	(3,264,541.00)	-225.4%
Communications		5900	35,089.00	35,089.00	8,769.60	35,089.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,943,657.00	4,943,657.00	1,774,500.47	8,042,070.00	(3,098,413.00)	-62.7%
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	10,000.00	(10,000.00)	New
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	4,046,169.00	4,046,169.00	418,185.55	10,566,296.00	(6,520,127.00)	-161.1%
Equipment Replacement		6500	2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			4,048,169.00	4,048,169.00	418,185.55	10,578,296.00	(6,530,127.00)	-161.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,582,104.00	1,582,104.00	(975,659.03)	1,637,590.00	(55,486.00)	-3.5%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%

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General Fund
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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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)			1,582,104.00	1,582,104.00	(975,659.03)	1,637,590.00	(55,486.00)	-3.5%
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	(93,243.00)	(93,243.00)	(53,564.00)	(51,427.00)	(41,816.00)	44.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(93,243.00)	(93,243.00)	(53,564.00)	(51,427.00)	(41,816.00)	44.8%
TOTAL, EXPENDITURES			37,937,412.00	37,937,412.00	9,838,929.84	49,436,773.00	(11,499,361.00)	-30.3%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	281,384.00	281,384.00	0.00	86,002.00	195,382.00	69.4%
Other Authorized Interfund Transfers Out		7619	974,442.00	974,442.00	0.00	0.00	974,442.00	100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,255,826.00	1,255,826.00	0.00	86,002.00	1,169,824.00	93.2%
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%
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%

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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)			(1,255,826.00)	(1,255,826.00)	0.00	(86,002.00)	(1,169,824.00)	93.2%

Resource	Description	2022-23 Projected Totals
6230	California Clean Energy Jobs Act	15,206.00
6300	Lottery: Instructional Materials	439,601.00
7311	Classified School Employee Professional Development Block Grant	8,287.00
7420		69,968.00
7435	Learning Recovery Emergency Block Grant	3,566,833.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	302,415.00
8210	Student Activity Funds	34,937.00
9010	Other Restricted Local	525,307.00
Total, Restricted Balance		4,962,554.00

Fund 01 - General Fund		Fiscal Year 2022/23 Through December 2022				
Object	Description	Adopted Budget	Revised Budget	Revenue	Balance	% Rcvd
Revenue Detail						
LCFF Revenue Sources						
8011	LCFFStateAid-CurrentYear	19,622,804.00	18,381,905.00	7,017,927.00	11,363,978.00	38.18
8012	EduProtectionAccountStAidCurYr		5,751,168.00	1,535,787.00	4,215,381.00	26.70
8021	Homeowners'Exemptions	60,492.00	60,492.00	8,322.80	52,169.20	13.76
8022	TimberYieldTax	12,297.00	12,297.00	3,874.93	8,422.07	31.51
8029	OthrSubventionsIn-LieuTaxes	2,756.00	2,756.00		2,756.00	
8041	SecuredRollTaxes	3,939,817.00	3,939,817.00		3,939,817.00	
8042	UnsecuredRollTaxes	290,663.00	290,663.00	1,396.72	289,266.28	0.48
8043	PriorYears'Taxes	8,494.00	8,494.00		8,494.00	
8044	SupplementalTaxes	178,368.00	178,368.00		178,368.00	
8045	EducatoRevenueAugmentationFund	907,015.00-	907,015.00-	4,082.70	911,097.70-	-0.45
8047	CommunityRedevelopmentFunds	1,236,007.00	1,236,007.00		1,236,007.00	
8096	Trns2ChtrrSchlInLieuOfPropTaxes	684,974.00-	622,661.00-	309,493.00-	313,168.00-	49.70
Total LCFF Revenue Sources		23,759,709.00	28,332,291.00	8,261,898.15	20,070,392.85	29.16
Federal Revenue						
8181	SpecialEducation-Entitlement	692,898.00	698,850.00	36,214.00	662,636.00	5.18
8182	SpeEdu-DiscretionaryGrants	30,829.00	148,070.00	3,546.13	144,523.87	2.39
8290	AllOtherFederalRevenue	2,029,634.00	5,973,898.00	3,254,388.21	2,719,509.79	54.48
8291	DeferredOtherFederalRevenue	4,813,821.00	5,332,266.00	1,035,356.35	4,296,909.65	19.42
Total Federal Revenue		7,567,182.00	12,153,084.00	4,329,504.69	7,823,579.31	35.62
Other State Revenues						
8550	MandatedCostReimbursements	72,598.00	72,598.00		72,598.00	
8560	StateLotteryRevenue	443,673.00	443,673.00	145,047.66	298,625.34	32.69
8590	AllOtherStateRevenue	1,629,969.00	9,678,882.00	1,429,669.00	8,249,213.00	14.77
8592	AllOtherStateRevDeferred	671,682.00	649,571.00	267,613.92	381,957.08	41.20
Total Other State Revenues		2,817,922.00	10,844,724.00	1,842,330.58	9,002,393.42	16.99
Other Local Revenue						
8650	LeasesandRentals	72,000.00	72,000.00	36,015.00	35,985.00	50.02
8660	Interest	45,077.00	45,077.00	26,265.18	18,811.82	58.27
8677	InteragencySrvcBetweenLEAs	535,196.00	535,196.00	91,498.00	443,698.00	17.10
8699	AllOtherLocalRevenue	137,364.00	147,364.00	408,820.65	261,456.65-	277.42
8792	TrnsfrAportionmentFrmCntyOffcs	1,841,076.00	1,830,773.00	362,201.00	1,468,572.00	19.78
Total Other Local Revenue		2,630,713.00	2,630,410.00	924,799.83	1,705,610.17	35.16
Total Year To Date Revenues		36,775,526.00	53,960,509.00	15,358,533.25	38,601,975.75	28.46

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Financial Statement

Fund 01 - General Fund		Fiscal Year 2022/23 Through December 2022					
Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
Expenditure Detail							
Certificated Salaries							
1100	Certificated Teachers Salaries	9,691,599.00	11,473,560.00	6,489,551.21	3,701,014.17	1,282,994.62	32.26
1101	Teacher Substitutes	213,171.00	328,239.00		158,115.00	170,124.00	48.17
1103	Teacher Extra Pay	86,275.00	191,365.00		258,639.42	67,274.42-	135.16
1200	Certificated Pupil Support Salaries	1,164,430.00	1,195,369.00	767,839.24	419,601.31	7,928.45	35.10
1203	Pupil Support Extra Pay	1,041.00	1,390.00		528.62	861.38	38.03
1300	Certificated Supervisor Administrator Salary	1,323,280.00	1,517,799.00	880,148.22	637,651.50	.72-	42.01
1301	Certificated Management Substitutes	13,529.00	35,255.00		39,706.56	4,451.56-	112.63
1303	Certificated Management Extra Pay		4,377.00		7,201.11	2,824.11-	164.52
Total Certificated Salaries		12,493,325.00	14,747,354.00	8,137,538.67	5,222,457.69	1,387,357.64	35.41
Classified Salaries							
2100	Classified Instructional Salary	1,629,358.00	1,719,163.00	909,250.86	531,692.34	278,219.80	30.93
2101	Instructor Aides Substitutes	26,643.00	35,254.00		13,079.62	22,174.38	37.10
2102	Instructor Aides Overtime		305.00		1,689.63	1,384.63-	553.98
2103	Instructor Aides Extra Pay	28,009.00	58,201.00		25,832.59	32,368.41	44.39
2200	Classified Support Salaries	1,337,601.00	1,499,417.00	866,094.69	582,022.62	51,299.69	38.82
2201	Class Support Substitutes	41,628.00	48,304.00		9,262.45	39,041.55	19.18
2202	Class Support Overtime		231.00		4,319.98	4,088.98-	1,870.12
2203	Class Support Extra Pay	41,628.00	70,390.00		32,503.39	37,886.61	46.18
2300	Class Supervisor Administrators Salary	272,481.00	297,530.00	173,466.51	124,063.65	.16-	41.70
2400	Clerical Technical Office Staff Salary	1,006,213.00	1,090,844.00	653,180.14	427,811.31	9,852.55	39.22
2401	Clerical Substitutes	22,180.00	29,038.00		11,037.86	18,000.14	38.01
2402	Clerical Overtime	51,724.00	52,332.00		47,231.31	5,100.69	90.25
2403	Clerical Extra Pay	30,343.00	48,496.00		20,822.08	27,673.92	42.94
2900	Other Classified Salaries	257,973.00	295,973.00	170,062.92	107,098.47	18,811.61	36.19
2903	Other Class Extra Pay		1,667.00		3,923.13	2,256.13-	235.34
Total Classified Salaries		4,745,781.00	5,247,145.00	2,772,055.12	1,942,390.43	532,699.45	37.02
Employee Benefits							
3101	STRS Certificated Positions	3,668,542.00	3,904,588.00	1,519,322.43	903,208.16	1,482,057.41	23.13
3201	PERS Certificated Positions	87,531.00	126,800.00	37,423.19	28,195.18	61,181.63	22.24
3202	PERS Classified Positions	1,087,261.00	1,167,239.00	643,261.54	427,243.75	96,733.71	36.60
3301	OASDI Medicare Administrative Support Positions	20,182.00	30,306.00	8,691.49	8,359.52	13,254.99	27.58
3302	OASDI Medicare Administrative Support Position	271,189.00	291,144.00	159,192.35	113,039.45	18,912.20	38.83
3311	Medicare Certificated	172,587.00	188,864.00	110,934.44	72,093.08	5,836.48	38.17
3312	Medicare Classified	63,453.00	68,449.00	37,326.30	26,604.19	4,518.51	38.87
3401	Health and Welfare Benefits Certificated Position	1,837,948.00	2,002,942.00	1,116,782.92	629,011.78	257,147.30	31.40

Selection Grouped by Account Type - Sorted by Org, Fund, Object, Filtered by (Org = 22, Starting Period = 1, Ending Account Period = 0, Stmt Option? = ,
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Financial Statement

Fund 01 - General Fund		Fiscal Year 2022/23 Through December 2022					
Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
Expenditure Detail (continued)							
Employee Benefits (continued)							
3402	HlthWlfarBenefitClasifidPositn	970,227.00	999,479.00	573,126.33	342,713.47	83,639.20	34.29
3501	StUnemplmntInsurncCertPositns	62,129.00	67,684.00	38,458.42	24,909.66	4,315.92	36.80
3502	StUnemplmntInsurncClssifidPos	22,943.00	24,669.00	12,898.55	9,191.43	2,579.02	37.26
3601	WCInsuranceCertificatdPositns	286,810.00	314,736.00	184,721.27	118,549.88	11,464.85	37.67
3602	WCCompensnInsurnceClassPositn	107,060.00	115,854.00	62,912.15	44,116.92	8,824.93	38.08
3701	OPEBAllocatedCertificatdPositn	154,147.00	169,028.00	103,346.85	63,195.22	2,485.93	37.39
3702	OPEBAllocatedClassifiedPositn	56,693.00	61,761.00	35,099.78	23,912.91	2,748.31	38.72
3902	OthrBenefitsClassifiedPosition	125.00	125.00	72.66	51.90	.44	41.52
Total Employee Benefits		8,868,827.00	9,533,668.00	4,643,570.67	2,834,396.50	2,055,700.83	29.73
Books and Supplies							
4100	ApprvdTxtbookCorCurriculaMterl		50,000.00			50,000.00	
4300	MaterialsandSupplies	677,757.00	628,195.00	162,021.17	465,976.08	197.75	74.18
4310	Materials&SuppliesInstructi	340,661.00	340,661.00	58,246.25	830,423.49	548,008.74-	243.77
4312	CustodialSupplies	46,453.00	46,453.00	9,461.59	25,758.06	11,233.35	55.45
4316	HVACRepair	18,540.00	18,540.00		19,229.42	689.42-	103.72
4318	SmallHandTools	4,635.00	4,635.00			4,635.00	
4320	MaterialsSuppliesNonInst	192,094.00-	192,094.00-	9,791.45	84,401.41	286,286.86-	-43.94
4321	FacilityUpkeepRepair	78,480.00	78,480.00	38,358.66	325,732.72	285,611.38-	415.05
4322	Painting	5,253.00	5,253.00		6,187.75	934.75-	117.79
4323	Vandalism	15,450.00	15,450.00			15,450.00	
4331	GroundsGeneralUpkeep	7,818.00	7,818.00		2,279.28	5,538.72	29.15
4332	GroundsRepair	338.00	338.00			338.00	
4334	GroundsEquipSmallTools				707.52	707.52-	NO BDGT
4335	VehicleEquipmentMainRepair	28,593.00	28,593.00		18,596.97	9,996.03	65.04
4341	Safety	6,309.00	6,309.00			6,309.00	
4345	Locksets	2,575.00	2,575.00			2,575.00	
4400	NoncapitalizedEquipment	305,964.00	305,964.00			305,964.00	
4500	EquipmentReplacement<\$5,000	2,060.00	2,060.00			2,060.00	
Total Books and Supplies		1,348,792.00	1,349,230.00	277,879.12	1,779,292.70	707,941.82-	131.87
Services and Other Operating Expenditures							
5100	SubagreementsforServices	1,925,513.00	1,733,079.00		449,579.75	1,283,499.25	25.94
5200	TravelandConferences	62,284.00	88,590.00	6,864.53	209,128.36	127,402.89-	236.06
5300	DuesandMemberships	12,630.00	12,630.00		1,895.64	10,734.36	15.01
5450	OtherInsurance	449,109.00	449,109.00		453,282.00	4,173.00-	100.93
5500	OperationsHousekeepingServices	10,300.00	10,300.00		4,155.00	6,145.00	40.34

Selection Grouped by Account Type - Sorted by Org, Fund, Object, Filtered by (Org = 22, Starting Period = 1, Ending Account Period = 0, Stmt Option? = ,
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Financial Statement

Fund 01 - General Fund		Fiscal Year 2022/23 Through December 2022					
Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
Expenditure Detail (continued)							
Services and Other Operating Expenditures (continued)							
5501	ElectricBillPge	515,000.00	515,000.00		359,283.03	155,716.97	69.76
5502	GasElectricity	61,800.00	61,800.00		12,542.99	49,257.01	20.30
5504	WaterBill	164,800.00	164,800.00		94,714.83	70,085.17	57.47
5505	SewerCharges	46,350.00	46,350.00		39,137.04	7,212.96	84.44
5506	OrovilleSolidWaste	41,200.00	41,200.00		17,150.52	24,049.48	41.63
5507	AlarmServices	13,390.00	13,390.00		5,306.13	8,083.87	39.63
5600	RntlsLeasesRprsNncpitlzdImprv	158,034.00	158,034.00	56,124.60	36,075.40	65,834.00	22.83
5800	ProfConsultngSrvcsandOperExpnd	1,558,518.00	4,474,177.00	13,215.52	354,749.96	4,106,211.52	7.93
5899	BudgetBalancing	110,360.00-	238,522.00			238,522.00	
5900	Communications	35,089.00	35,089.00	12,254.31	14,828.53	8,006.16	42.26
Total Services and Other Operating Expenditures		4,943,657.00	8,042,070.00	88,458.96	2,051,829.18	5,901,781.86	25.51
Capital Outlay							
6200	BuildingImprovementOfBuildings		10,000.00			10,000.00	
6400	Equipment	4,046,169.00	10,566,296.00	1,045,273.63	610,072.14	8,910,950.23	5.77
6500	EquipmentReplacement	2,000.00	2,000.00			2,000.00	
Total Capital Outlay		4,048,169.00	10,578,296.00	1,045,273.63	610,072.14	8,922,950.23	5.77
Tuition							
7142	OthuuitnExcsCstsDfctPy2CntyOff	1,582,104.00	1,637,590.00		963,518.03-	2,601,108.03	-58.84
Total Tuition		1,582,104.00	1,637,590.00	.00	963,518.03-	2,601,108.03	-58.84
Transfers of Indirect/direct support costs							
7350	TransIndirectCostsInterfund	93,243.00-	51,427.00-		53,564.00-	2,137.00	104.16
Total Transfers of Indirect/direct support costs		93,243.00-	51,427.00-	.00	53,564.00-	2,137.00	104.16
Total Year To Date Expenditures		37,937,412.00	51,083,926.00	16,964,776.17	13,423,356.61	20,695,793.22	26.28
Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
Other Financing Uses							
Interfund Transfers Out							
7616	TrnsFromGeneralToCafeteria	281,384.00	86,002.00			86,002.00	
7619	OthrAuthrizdInterFndTrnsfrsOut	974,442.00					NO BDGT
Total Interfund Transfers Out		1,255,826.00	86,002.00	.00	.00	86,002.00	
Total Year To Date Other Financing Uses		1,255,826.00	86,002.00	.00	.00	86,002.00	

Selection Grouped by Account Type - Sorted by Org, Fund, Object, Filtered by (Org = 22, Starting Period = 1, Ending Account Period = 0, Stmt Option? = ,
Zero Amounts? = N, SACS? = N, Restricted? = Y, Fund = 01)

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Fund 01 - General Fund		Fiscal Year 2022/23 Through December 2022		
Object	Description	Beginning Balance	Year to Date Activity	Ending Balance
Fund Reconciliation				
Assets				
9110	CashinCountyTreasury	13,607,764.91	1,523,130.05-	12,084,634.86
9111	FairVluAdjustmt2CashCntyTrsury	474,837.43-		474,837.43-
9120	CashinBank(s)	44,714.10		44,714.10
9130	RevolvingCashAccount	50.00		50.00
9290	DuefromGrantorGovernments	3,815,455.79	167,953.52	3,983,409.31
9310	DuefromOtherFunds	150,383.93		150,383.93
9330	PrepaidExpenditures(Expense)	31,549.00		31,549.00
Total Assets		17,175,080.30	1,355,176.53-	15,819,903.77
Liabilities				
9500	AccountsPayable	420,512.57		420,512.57
9501	UseTaxPayable	598.51		598.51
9510	A/P:PAYROLL	592,964.99	764,249.66-	171,284.67-
9580	SalesTaxPayable	6,959.67	6,820.51	13,780.18
9590	DuetoGrantorGovernments	2,938,345.21	2,508,539.43-	429,805.78
9610	DuetoOtherFunds	38,706.59	38,706.59-	
Total Liabilities		3,998,087.54	3,304,675.17-	693,412.37
Calculated Fund Balance		13,176,992.76	1,949,498.64	15,126,491.40
Beginning Fund Balance				
9791	BeginningFundBalance	13,176,992.76	14,322.00	13,191,314.76
Beginning Fund Balance Proof		.00	1,935,176.64	1,935,176.64
Change in Fund Balance - Excess Revenues (Expenditures)			1,935,176.64	

Memo Only - Ending Fund Balance Accounts

		Adopted	Revised	
Reserves				
9720	EncumbranceReserve		16,964,776.17	16,964,776.17
Other Designations				
9790	EndingFundBalance	6,800,513.00	15,981,898.00	

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Financial Statement

Fund 01 - GeneralFund		Fiscal Year 2022/23 Through December 2022				
Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
Revenues, Expenditures, and Changes in Fund Balance						
A. Revenues	36,775,526.00	53,960,509.00		15,358,533.25	38,601,975.75	28.46
B. Expenditures	37,937,412.00	51,083,926.00	16,964,776.17	13,423,356.61	20,695,793.22	26.28
C. Subtotal (Revenue LESS Expense)	1,161,886.00-	2,876,583.00		1,935,176.64	17,906,182.53	
D. Other Financing Sources and Uses						
Sources						
LESS Uses	1,255,826.00	86,002.00			86,002.00	
E. Net Change in Fund Balance	2,417,712.00-	2,790,581.00		1,935,176.64	17,820,180.53	
F. Fund Balance:						
Beginning Balance (9791)	9,218,225.00	13,191,317.00		13,191,314.76		
Audit Adjustments (9793)						
Other Restatements (9795)						
Adjusted Beginning Balance	9,218,225.00	13,191,317.00		13,191,314.76		
G. Calculated Ending Balance	6,800,513.00	15,981,898.00		15,126,491.40		
*Components of Ending Fund Balance						
Legally Restricted (9740)						
Other Designations (9780)						
Undesig/Unapprop (9790)	6,800,513.00	15,981,898.00				
Other				16,964,776.17		

Model BR23-01 First Interim 2022-23

Fiscal Year 2022/23

General Fund

Ending Fund Balance Components

	Dollars per ADA	Total Amount
Beginning Fund Balance	\$6,132.64	\$13,191,317
+ Total Resources	\$25,086.24	\$53,960,509
- Total Uses	\$23,023.14	\$49,522,775
Ending Fund Balance	\$8,195.75	\$17,629,051
Fund Balance Difference	\$2,063.10	\$4,437,734

Ending Fund Balance Components	Amount
Nonspendable Assets	0
Restricted	0
Stabilization Arrangements	0
Other Committed	0
Other Assignments	0
Reserve for Economic Uncertainties	0
Other Assigned	0

Model BR23-01 First Interim 2022-23

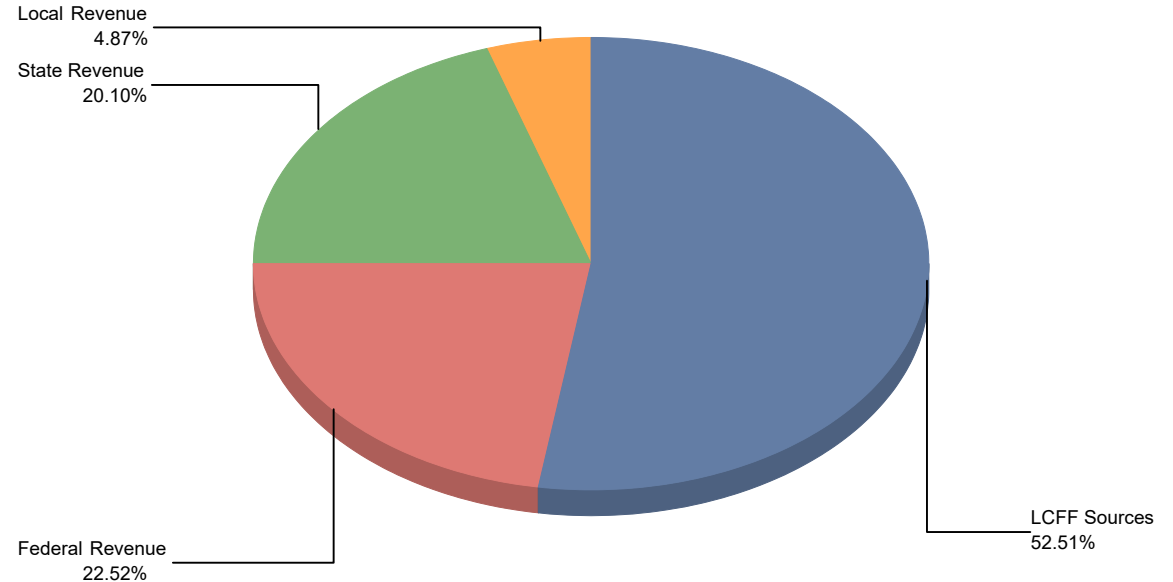
Fiscal Year 2022/23

General Fund

Total Revenue Summary

(as % of Total Revenue)

Revenue by Object:	Dollars per ADA	Total Amount
LCFF Sources	13,171.68	28,332,291
Federal Revenue	5,649.97	12,153,084
Other State Revenue	5,041.71	10,844,724
Other Local Revenue	1,222.88	2,630,410
Total Revenue	\$25,086.24	\$53,960,509
Transfer In & Others	\$0.00	\$0
Total Resources	\$25,086.24	\$53,960,509



Model BR23-01 First Interim 2022-23

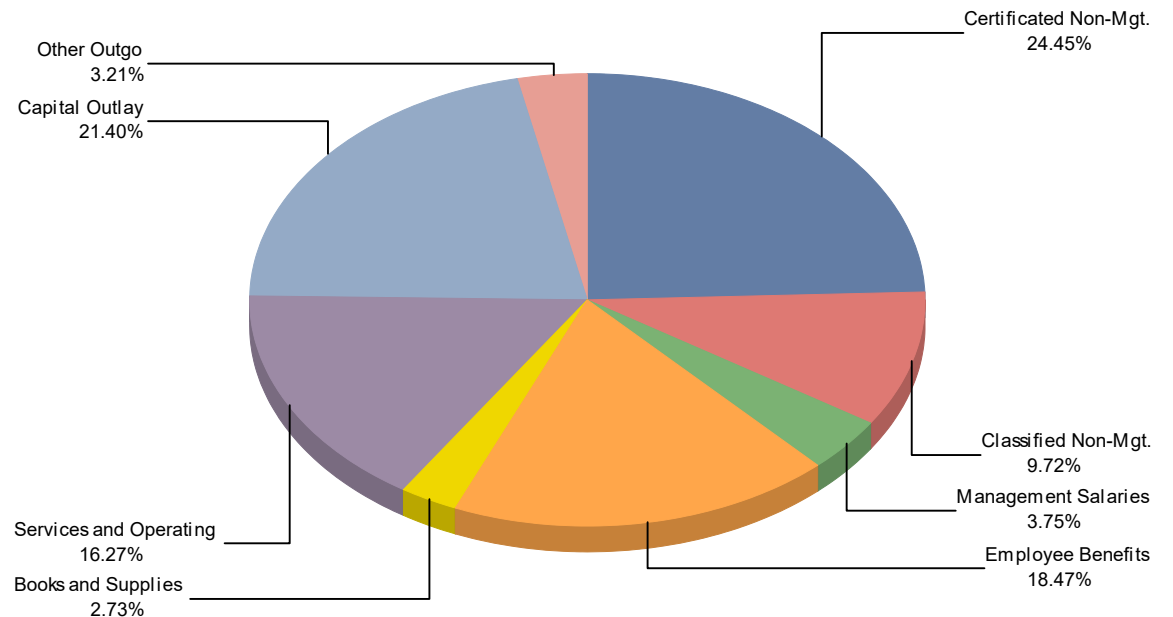
Fiscal Year 2022/23

General Fund

Total Expenditure Summary

(as % of Total Expenditure)

Expenditure by Object:	Dollars per ADA	Total Amount
Cert. Non-Mgt. Salaries	5,620.44	12,089,577
Class. Non-Mgt. Salaries	2,233.85	4,805,011
Management Salaries	862.37	1,854,961
Employee Benefits	4,245.22	9,131,465
Books and Supplies	627.26	1,349,230
Services and Operating	3,738.76	8,042,070
Capital Outlay	4,917.85	10,578,296
Other Outgo	737.41	1,586,163
Total Expenditure	\$22,983.16	\$49,436,773
Transfer out and Other:	\$39.98	\$86,002
Total Uses	\$23,023.14	\$49,522,775



Model BR23-01 First Interim 2022-23

Fiscal Year 2022/23

General Fund

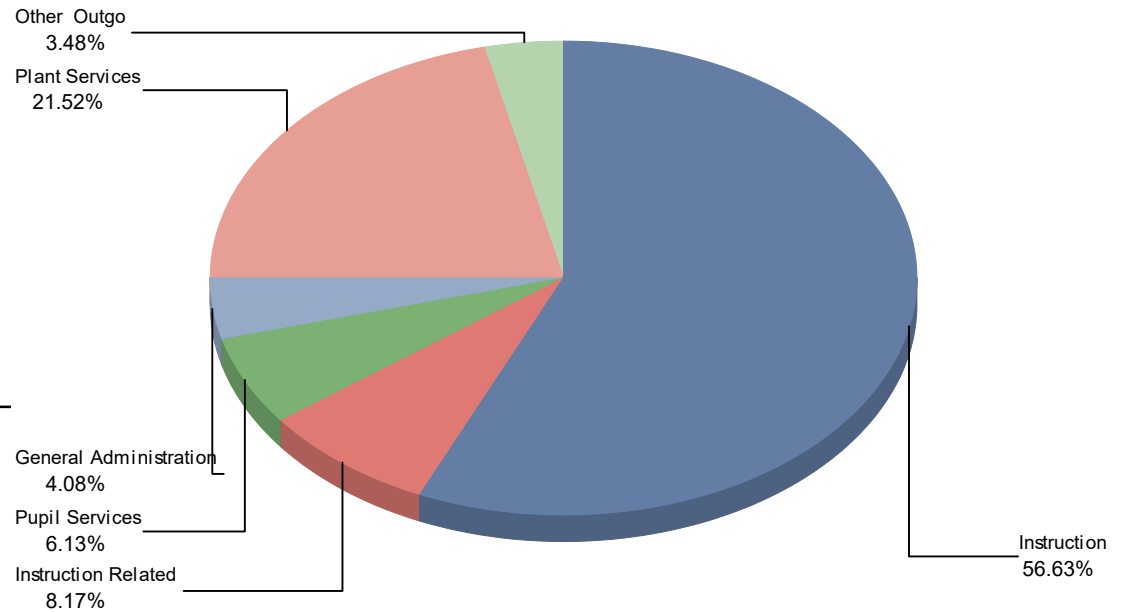
Total Expenditure by Function Summary

(as % of Total Expenditure)

Expenditure by Function:	Dollars per ADA	Total Amount
Instruction	13,037.08	28,042,749
Instruction Related Services	1,881.32	4,046,714
Pupil Services	1,410.80	3,034,638
Ancillary Services	0.00	0
Community Services	0.00	0
Enterprise	0.00	0
General Administration*	939.11	2,020,034
Plant Services	4,953.53	10,655,048
Other Outgo	801.30	1,723,592
Total	\$23,023.14	\$49,522,775

*** General Administration Expenditure Breakdown:**

Board and Supt. Administration	285.48	614,067
Other General Administration	653.63	1,405,967
Centralized Data Processing	0.00	0



Oroville City Elementary (61507) - First Interim Budget									
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	
SUMMARY OF FUNDING									
General Assumptions									
COLA & Augmentation	3.26%	0.00%	5.07%	13.26%	5.38%	4.02%	3.72%	3.47%	
Base Grant Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
Add-on, ERT & MSA Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
LCFF Entitlement									
Base Grant	\$17,423,384	\$17,423,384	\$18,260,488	\$19,993,744	\$20,134,097	\$19,839,372	\$20,073,335	\$20,357,456	
Grade Span Adjustment	850,902	850,902	892,464	980,494	983,332	963,479	965,346	978,386	
Supplemental Grant	2,885,510	2,898,302	3,060,641	3,353,780	3,364,852	3,304,325	3,341,784	3,388,558	
Concentration Grant	2,188,345	2,220,326	3,099,906	3,401,497	3,386,286	3,302,036	3,339,470	3,385,252	
Add-ons: Targeted Instructional Improvement Block Grant	38,682	38,682	38,682	38,682	38,682	38,682	38,682	38,682	
Add-ons: Home-to-School Transportation	444,176	444,176	444,176	444,176	468,073	486,890	505,002	522,526	
Add-ons: Small School District Bus Replacement Program	-	-	-	-	-	-	-	-	
Add-ons: Transitional Kindergarten	-	-	-	119,918	123,842	126,244	128,322	130,119	
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	\$23,830,999	\$23,875,772	\$25,796,357	\$28,332,291	\$28,499,164	\$28,061,028	\$28,391,941	\$28,800,979	
Miscellaneous Adjustments	-	-	-	-	-	-	-	-	
Economic Recovery Target	-	-	-	-	-	-	-	-	
Additional State Aid	-	-	-	-	-	-	-	-	
Total LCFF Entitlement	23,830,999	23,875,772	25,796,357	28,332,291	28,499,164	28,061,028	28,391,941	28,800,979	
LCFF Entitlement Per ADA	\$ 10,687	\$ 10,707	\$ 11,598	\$ 13,172	\$ 13,863	\$ 14,408	\$ 14,947	\$ 15,470	
Components of LCFF By Object Code									
State Aid (Object Code 8011)	\$ 18,081,912	\$ 12,418,556	\$ 12,543,484	\$ 18,381,905	\$ 24,355,884	\$ 23,980,600	\$ 24,326,353	\$ 24,747,438	
EPA (for LCFF Calculation purposes)	\$ 1,848,967	\$ 7,244,816	\$ 8,940,515	\$ 5,751,168	\$ -	\$ -	\$ -	\$ -	
<i>Local Revenue Sources:</i>									
Property Taxes (Object 8021 to 8089)	\$ 4,372,528	\$ 4,695,368	\$ 4,821,879	\$ 4,821,879	\$ 4,821,879	\$ 4,821,879	\$ 4,821,879	\$ 4,821,879	
In-Lieu of Property Taxes (Object Code 8096)	(472,408)	(482,968)	(509,521)	(622,661)	(678,599)	(741,451)	(756,291)	(768,338)	
<i>Property Taxes net of In-Lieu</i>	<i>\$ 3,900,120</i>	<i>\$ 4,212,400</i>	<i>\$ 4,312,358</i>	<i>\$ 4,199,218</i>	<i>\$ 4,143,280</i>	<i>\$ 4,080,428</i>	<i>\$ 4,065,588</i>	<i>\$ 4,053,541</i>	
TOTAL FUNDING	23,830,999	23,875,772	25,796,357	28,332,291	28,499,164	28,061,028	28,391,941	28,800,979	
Basic Aid Status	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<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	23,830,999	23,875,772	25,796,357	28,332,291	28,499,164	28,061,028	28,391,941	28,800,979	
SUMMARY OF EPA									
% of Adjusted Revenue Limit - Annual	16.13801139%	82.74488538%	73.31789035%	0.00000000%	0.00000000%	0.00000000%	0.00000000%	0.00000000%	
% of Adjusted Revenue Limit - P-2	16.08698870%	70.06785065%	73.31789035%	42.11134218%	0.00000000%	0.00000000%	0.00000000%	0.00000000%	
EPA (for LCFF Calculation purposes)	\$ 1,848,967	\$ 7,244,816	\$ 8,940,515	\$ 5,751,168	\$ -	\$ -	\$ -	\$ -	
EPA, Current Year (Object Code 8012)	\$ 1,848,967	\$ 7,244,816	\$ 8,940,515	\$ 5,751,168	\$ -	\$ -	\$ -	\$ -	
(P-2 plus Current Year Accrual)									
EPA, Prior Year Adjustment (Object Code 8019)	\$ 28,067.00	\$ 8,251.00	\$ (292,130.00)	\$ (59,408.00)	\$ -	\$ -	\$ -	\$ -	
(P-A less Prior Year Accrual)									
Accrual (from Data Entry tab)	-	-	-	-	-	-	-	-	

Oroville City Elementary (61507) - First Interim Budget										
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27		
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES										
Base Grant (<i>Excludes add-ons for TIIG and Transportation</i>)	\$ 18,274,286	\$ 18,274,286	\$ 19,152,952	\$ 20,974,238	\$ 21,117,429	\$ 20,802,851	\$ 21,038,681	\$ 21,335,842		
Supplemental and Concentration Grant funding in the LCAP year	\$ 5,073,855	\$ 5,118,628	\$ 6,160,547	\$ 6,755,277	\$ 6,751,138	\$ 6,606,361	\$ 6,681,254	\$ 6,773,810		
Percentage to Increase or Improve Services	27.76%	28.01%	32.16%	32.21%	31.97%	31.76%	31.76%	31.75%		
SUMMARY OF STUDENT POPULATION										
Unduplicated Pupil Population										
Enrollment	2,381	2,155	2,144	2,124	2,082	2,040	1,999	1,959		
COE Enrollment	17	17	14	14	14	14	14	14		
Total Enrollment	2,398	2,172	2,158	2,138	2,096	2,054	2,013	1,973		
Unduplicated Pupil Count	1,891	1,729	1,721	1,689	1,655	1,622	1,590	1,558		
COE Unduplicated Pupil Count	12	14	9	9	9	9	9	9		
Total Unduplicated Pupil Count	1,903	1,743	1,730	1,698	1,664	1,631	1,599	1,567		
Rolling %, Supplemental Grant	78.9500%	79.3000%	79.9000%	79.9500%	79.6700%	79.4200%	79.4200%	79.4100%		
Rolling %, Concentration Grant	78.9500%	79.3000%	79.9000%	79.9500%	79.6700%	79.4200%	79.4200%	79.4100%		

Oroville City Elementary (61507) - First Interim Budget								
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
SUMMARY OF LCFF ADA								
Third Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)								
Grades TK-3				1,057.31	1,057.31	964.57	906.09	887.97
Grades 4-6				674.04	674.04	663.18	633.99	621.31
Grades 7-8				480.74	480.74	366.93	386.38	378.65
Grades 9-12				-	-	-	-	-
LCFF Subtotal	-	-	-	2,212.09	2,212.09	1,994.68	1,926.46	1,887.93
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	-	-	-	2,212.09	2,212.09	1,994.68	1,926.46	1,887.93
Second Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)								
Grades TK-3				1,057.31	964.57	906.09	887.97	870.21
Grades 4-6				674.04	663.18	633.99	621.31	608.88
Grades 7-8				480.74	366.93	386.38	378.65	371.08
Grades 9-12				-	-	-	-	-
LCFF Subtotal	-	-	-	2,212.09	1,994.68	1,926.46	1,887.93	1,850.17
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	-	-	-	2,212.09	1,994.68	1,926.46	1,887.93	1,850.17
Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)								
Grades TK-3	980.17	1,057.31	1,057.31	964.57	906.09	887.97	870.21	852.80
Grades 4-6	696.59	674.04	674.04	663.18	633.99	621.31	608.88	596.71
Grades 7-8	477.66	480.74	480.74	366.93	386.38	378.65	371.08	363.66
Grades 9-12	-	-	-	-	-	-	-	-
LCFF Subtotal	2,154.42	2,212.09	2,212.09	1,994.68	1,926.46	1,887.93	1,850.17	1,813.17
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	2,154.42	2,212.09	2,212.09	1,994.68	1,926.46	1,887.93	1,850.17	1,813.17
Prior 3-Year Average ADA (adjusted for +/- current year charter shift)								
Grades TK-3				1,026.40	975.99	919.54	888.09	870.33
Grades 4-6				670.42	657.07	639.49	621.39	608.97
Grades 7-8				442.80	411.35	377.32	378.70	371.13
Grades 9-12				-	-	-	-	-
LCFF Subtotal				2,139.62	2,044.41	1,936.35	1,888.18	1,850.43
NSS				-	-	-	-	-
Combined Subtotal				2,139.62	2,044.41	1,936.35	1,888.18	1,850.43
Current Year Charter Shift ADA for the Hold Harmless and Prior 3-Year Average	(6.52)	-	-	-	-	-	-	-
Current Year ADA								
Grades TK-3	1,057.31	1,057.31	900.94	906.09	887.97	870.21	852.80	835.75
Grades 4-6	674.04	674.04	619.43	633.99	621.31	608.88	596.71	584.77
Grades 7-8	480.74	480.74	342.72	386.38	378.65	371.08	363.66	356.38
Grades 9-12	-	-	-	-	-	-	-	-
LCFF Subtotal	2,212.09	2,212.09	1,863.09	1,926.46	1,887.93	1,850.17	1,813.17	1,776.91
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	2,212.09	2,212.09	1,863.09	1,926.46	1,887.93	1,850.17	1,813.17	1,776.91
Change in LCFF ADA (excludes NSS ADA)	57.67	-	(349.00)	(68.22)	(38.53)	(37.76)	(37.00)	(36.26)
	Increase	No Change	Decline	Decline	Decline	Decline	Decline	Decline

Oroville City Elementary (61507) - First Interim Budget								
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
2021-22 Proxy ADA Determination - for <u>School District Calculations only</u>. Funding for charter schools under Section 123 of AB 181 will be allocated outside of the LCFF and apportioned as a one-time categorical funding.								
Yield Calculation								
Total ADA	2,229.95		1,874.38					
Total Enrollment	2,398.00		2,158.00					
Attendance Yield	92.9921%		86.8573%					
Quotient			1.0706					
2021-22 Proxy ADA								
Grades TK-3			964.57					
Grades 4-6			663.18					
Grades 7-8			366.93					
Grades 9-12			-					
Subtotal			1,994.68					
NSS								
Combined Subtotal								
Funded LCFF ADA (greater of current year, prior year or 3-prior year average)								
Grades TK-3	1,057.31	1,057.31	1,057.31	1,026.40	975.99	919.54	888.09	870.33
Grades 4-6	674.04	674.04	674.04	670.42	657.07	639.49	621.39	608.97
Grades 7-8	480.74	480.74	480.74	442.80	411.35	377.32	378.70	371.13
Grades 9-12	-	-	-	-	-	-	-	-
Subtotal	2,212.09	2,212.09	2,212.09	2,139.62	2,044.41	1,936.35	1,888.18	1,850.43
	<i>Current</i>	<i>Current</i>	<i>Prior</i>	<i>3-PY Average</i>	<i>3-PY Average</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	4.99	4.99	2.62	2.45	2.45	2.45	2.45	2.45
Grades 4-6	7.14	7.14	3.85	3.60	3.60	3.60	3.60	3.60
Grades 7-8	5.73	5.73	5.61	5.24	5.24	5.24	5.24	5.24
Grades 9-12	-	-	-	-	-	-	-	-
Subtotal	17.86	17.86	12.09	11.29	11.29	11.29	11.29	11.29
ACTUAL ADA (Current Year Only)								
Grades TK-3	1,062.30	1,062.30	903.39	908.54	890.42	872.66	855.25	838.20
Grades 4-6	681.18	681.18	623.03	637.59	624.91	612.48	600.31	588.37
Grades 7-8	486.47	486.47	347.96	391.62	383.89	376.32	368.90	361.62
Grades 9-12	-	-	-	-	-	-	-	-
Total Actual ADA	2,229.95	2,229.95	1,874.38	1,937.75	1,899.22	1,861.46	1,824.46	1,788.20
TOTAL FUNDED ADA								
Grades TK-3	1,062.30	1,062.30	1,059.93	1,028.85	978.44	921.99	890.54	872.78
Grades 4-6	681.18	681.18	677.89	674.02	660.67	643.09	624.99	612.57
Grades 7-8	486.47	486.47	486.35	448.04	416.59	382.56	383.94	376.37
Grades 9-12	-	-	-	-	-	-	-	-
Total	2,229.95	2,229.95	2,224.18	2,150.91	2,055.70	1,947.64	1,899.47	1,861.72
<i>Funded Difference (Funded ADA less Actual ADA)</i>								
	-	-	349.80	213.16	156.48	86.18	75.01	73.52
FUNDED ADA for the Transitional Kindergarten Add-on								
Current Year TK ADA				42.63	41.78	40.94	40.12	39.32

Oroville City Elementary (61507) - First Interim Budget										
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27		
PER-ADA FUNDING LEVELS										
Base, Supplemental and Concentration Rate per ADA										
Grades TK-3	\$ 10,864	\$ 10,885	\$ 11,809	\$ 13,378	\$ 14,073	\$ 14,614	\$ 15,159	\$ 15,683		
Grades 4-6	\$ 9,989	\$ 10,008	\$ 10,857	\$ 12,301	\$ 12,940	\$ 13,438	\$ 13,937	\$ 14,420		
Grades 7-8	\$ 10,285	\$ 10,305	\$ 11,179	\$ 12,665	\$ 13,322	\$ 13,836	\$ 14,351	\$ 14,848		
Grades 9-12	\$ 12,230	\$ 12,253	\$ 13,292	\$ 15,060	\$ 15,840	\$ 16,450	\$ 17,063	\$ 17,654		
Base Grants										
Grades TK-3	\$ 7,702	\$ 7,702	\$ 8,093	\$ 9,166	\$ 9,659	\$ 10,047	\$ 10,421	\$ 10,783		
Grades 4-6	\$ 7,818	\$ 7,818	\$ 8,215	\$ 9,304	\$ 9,805	\$ 10,199	\$ 10,578	\$ 10,945		
Grades 7-8	\$ 8,050	\$ 8,050	\$ 8,458	\$ 9,580	\$ 10,095	\$ 10,501	\$ 10,892	\$ 11,270		
Grades 9-12	\$ 9,329	\$ 9,329	\$ 9,802	\$ 11,102	\$ 11,699	\$ 12,169	\$ 12,622	\$ 13,060		
Grade Span Adjustment										
Grades TK-3	\$ 801	\$ 801	\$ 842	\$ 953	\$ 1,005	\$ 1,045	\$ 1,084	\$ 1,121		
Grades 9-12	\$ 243	\$ 243	\$ 255	\$ 289	\$ 304	\$ 316	\$ 328	\$ 340		
Prorated Base, Supplemental and Concentration Rate per ADA										
Grades TK-3	\$ 8,503	\$ 8,503	\$ 8,935	\$ 10,119	\$ 10,664	\$ 11,092	\$ 11,505	\$ 11,904		
Grades 4-6	\$ 7,818	\$ 7,818	\$ 8,215	\$ 9,304	\$ 9,805	\$ 10,199	\$ 10,578	\$ 10,945		
Grades 7-8	\$ 8,050	\$ 8,050	\$ 8,458	\$ 9,580	\$ 10,095	\$ 10,501	\$ 10,892	\$ 11,270		
Grades 9-12	\$ 9,572	\$ 9,572	\$ 10,057	\$ 11,391	\$ 12,003	\$ 12,485	\$ 12,950	\$ 13,400		
Prorated Base Grants										
Grades TK-3	\$ 7,702	\$ 7,702	\$ 8,093	\$ 9,166	\$ 9,659	\$ 10,047	\$ 10,421	\$ 10,783		
Grades 4-6	\$ 7,818	\$ 7,818	\$ 8,215	\$ 9,304	\$ 9,805	\$ 10,199	\$ 10,578	\$ 10,945		
Grades 7-8	\$ 8,050	\$ 8,050	\$ 8,458	\$ 9,580	\$ 10,095	\$ 10,501	\$ 10,892	\$ 11,270		
Grades 9-12	\$ 9,329	\$ 9,329	\$ 9,802	\$ 11,102	\$ 11,699	\$ 12,169	\$ 12,622	\$ 13,060		
Prorated Grade Span Adjustment										
Grades TK-3	\$ 801	\$ 801	\$ 842	\$ 953	\$ 1,005	\$ 1,045	\$ 1,084	\$ 1,121		
Grades 9-12	\$ 243	\$ 243	\$ 255	\$ 289	\$ 304	\$ 316	\$ 328	\$ 340		
Supplemental Grant										
Maximum - 1.00 ADA, 100% UPP	20%	20%	20%	20%	20%	20%	20%	20%		
Grades TK-3	\$ 1,701	\$ 1,701	\$ 1,787	\$ 2,024	\$ 2,133	\$ 2,218	\$ 2,301	\$ 2,381		
Grades 4-6	\$ 1,564	\$ 1,564	\$ 1,643	\$ 1,861	\$ 1,961	\$ 2,040	\$ 2,116	\$ 2,189		
Grades 7-8	\$ 1,610	\$ 1,610	\$ 1,692	\$ 1,916	\$ 2,019	\$ 2,100	\$ 2,178	\$ 2,254		
Grades 9-12	\$ 1,914	\$ 1,914	\$ 2,011	\$ 2,278	\$ 2,401	\$ 2,497	\$ 2,590	\$ 2,680		
Actual - 1.00 ADA, Local UPP as follows:										
Grades TK-3	\$ 1,343	\$ 1,349	\$ 1,428	\$ 1,618	\$ 1,699	\$ 1,762	\$ 1,827	\$ 1,891		
Grades 4-6	\$ 1,234	\$ 1,240	\$ 1,313	\$ 1,488	\$ 1,562	\$ 1,620	\$ 1,680	\$ 1,738		
Grades 7-8	\$ 1,271	\$ 1,277	\$ 1,352	\$ 1,532	\$ 1,609	\$ 1,668	\$ 1,730	\$ 1,790		
Grades 9-12	\$ 1,511	\$ 1,518	\$ 1,607	\$ 1,821	\$ 1,913	\$ 1,983	\$ 2,057	\$ 2,128		
Concentration Grant (>55% population)										
Maximum - 1.00 ADA, 100% UPP	50%	50%	65%	65%	65%	65%	65%	65%		
Grades TK-3	\$ 4,252	\$ 4,252	\$ 5,808	\$ 6,577	\$ 6,932	\$ 7,210	\$ 7,478	\$ 7,738		
Grades 4-6	\$ 3,909	\$ 3,909	\$ 5,340	\$ 6,048	\$ 6,373	\$ 6,629	\$ 6,876	\$ 7,114		
Grades 7-8	\$ 4,025	\$ 4,025	\$ 5,498	\$ 6,227	\$ 6,562	\$ 6,826	\$ 7,080	\$ 7,326		
Grades 9-12	\$ 4,786	\$ 4,786	\$ 6,537	\$ 7,404	\$ 7,802	\$ 8,115	\$ 8,418	\$ 8,710		
Actual - 1.00 ADA, Local UPP >55% as follows:										
Grades TK-3	\$ 1,018	\$ 1,033	\$ 1,446	\$ 1,641	\$ 1,710	\$ 1,761	\$ 1,826	\$ 1,889		
Grades 4-6	\$ 936	\$ 950	\$ 1,330	\$ 1,509	\$ 1,572	\$ 1,619	\$ 1,679	\$ 1,737		
Grades 7-8	\$ 964	\$ 978	\$ 1,369	\$ 1,554	\$ 1,619	\$ 1,667	\$ 1,729	\$ 1,788		
Grades 9-12	\$ 1,146	\$ 1,163	\$ 1,628	\$ 1,847	\$ 1,925	\$ 1,982	\$ 2,056	\$ 2,126		

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	28,332,291.00	.59%	28,499,164.00	(1.54%)	28,061,028.00
2. Federal Revenues	8100-8299	86,973.00	(100.00%)	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	389,785.00	0.00%	389,785.00	0.00%	389,785.00
4. Other Local Revenues	8600-8799	294,552.00	0.00%	294,552.00	0.00%	294,552.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(6,693,916.00)	4.83%	(7,017,355.00)	1.90%	(7,150,489.00)
6. Total (Sum lines A1 thru A5c)		22,409,685.00	(1.09%)	22,166,146.00	(2.58%)	21,594,876.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				9,432,654.00		9,587,090.00
b. Step & Column Adjustment				189,436.00		189,436.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(35,000.00)		(235,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	9,432,654.00	1.64%	9,587,090.00	(.48%)	9,541,526.00
2. Classified Salaries						
a. Base Salaries				2,878,139.00		2,918,373.00
b. Step & Column Adjustment				40,234.00		40,234.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,878,139.00	1.40%	2,918,373.00	1.38%	2,958,607.00
3. Employee Benefits	3000-3999	4,979,577.00	.83%	5,020,996.00	.69%	5,055,511.00
4. Books and Supplies	4000-4999	390,746.00	3.00%	402,468.00	2.91%	414,190.00
5. Services and Other Operating Expenditures	5000-5999	3,482,152.00	3.00%	3,586,617.00	2.91%	3,691,081.00
6. Capital Outlay	6000-6999	2,000.00	200,000.00%	4,002,000.00	(99.95%)	2,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	55,473.00	0.00%	55,473.00	0.00%	55,473.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(584,900.00)	(9.12%)	(531,580.00)	(31.14%)	(366,061.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	4,000,000.00	(100.00%)	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		20,635,841.00	40.73%	29,041,437.00	(26.48%)	21,352,327.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		1,773,844.00		(6,875,291.00)		242,549.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		10,892,653.00		12,666,497.00		5,791,206.00
2. Ending Fund Balance (Sum lines C and D1)		12,666,497.00		5,791,206.00		6,033,755.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	50.00		50.00		50.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
1. Reserve for Economic Uncertainties	9789	1,482,462.00		1,495,593.00		1,147,356.00
2. Unassigned/Unappropriated	9790	11,183,985.00		4,295,563.00		4,886,349.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		12,666,497.00		5,791,206.00		6,033,755.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,482,462.00		1,495,593.00		1,147,356.00
c. Unassigned/Unappropriated	9790	11,183,985.00		4,295,563.00		4,886,349.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		12,666,447.00		5,791,156.00		6,033,705.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Adjustments for attrition and declining enrollment-based staff reductions.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	12,066,111.00	(78.08%)	2,644,805.00	(5.46%)	2,500,430.00
3. Other State Revenues	8300-8599	10,454,939.00	(54.09%)	4,799,934.00	(1.39%)	4,733,424.00
4. Other Local Revenues	8600-8799	2,335,858.00	(.64%)	2,320,858.00	0.00%	2,320,858.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	6,693,916.00	4.92%	7,023,217.00	1.90%	7,156,351.00
6. Total (Sum lines A1 thru A5c)		31,550,824.00	(46.79%)	16,788,814.00	(.46%)	16,711,063.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				4,214,354.00		4,282,388.00
b. Step & Column Adjustment				68,034.00		68,034.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		(854,718.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,214,354.00	1.61%	4,282,388.00	(18.37%)	3,495,704.00
2. Classified Salaries						
a. Base Salaries				2,224,402.00		2,271,541.00
b. Step & Column Adjustment				47,139.00		47,139.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		(369,788.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,224,402.00	2.12%	2,271,541.00	(14.20%)	1,948,892.00
3. Employee Benefits	3000-3999	4,151,888.00	.44%	4,170,171.00	(12.19%)	3,661,851.00
4. Books and Supplies	4000-4999	958,484.00	(68.86%)	298,510.00	0.00%	298,510.00
5. Services and Other Operating Expenditures	5000-5999	4,559,918.00	(14.97%)	3,877,360.00	(55.08%)	1,741,751.00
6. Capital Outlay	6000-6999	10,576,296.00	(61.76%)	4,044,809.00	0.00%	4,044,809.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,582,117.00	0.00%	1,582,117.00	0.00%	1,582,117.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	533,473.00	(9.99%)	480,153.00	(34.47%)	314,634.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	86,002.00	(100.00%)	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		28,886,934.00	(27.28%)	21,007,049.00	(18.65%)	17,088,268.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		2,663,890.00		(4,218,235.00)		(377,205.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		2,298,664.00		4,962,554.00		744,319.00
2. Ending Fund Balance (Sum lines C and D1)		4,962,554.00		744,319.00		367,114.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	4,962,554.00		4,962,554.00		367,114.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		(4,218,235.00)		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,962,554.00		744,319.00		367,114.00
E. AVAILABLE RESERVES						
1. General Fund)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Reductions are a result of temporary work assignments being paid with COVID-related funding being laid off as the funds are fully expended.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	28,332,291.00	.59%	28,499,164.00	(1.54%)	28,061,028.00
2. Federal Revenues	8100-8299	12,153,084.00	(78.24%)	2,644,805.00	(5.46%)	2,500,430.00
3. Other State Revenues	8300-8599	10,844,724.00	(52.15%)	5,189,719.00	(1.28%)	5,123,209.00
4. Other Local Revenues	8600-8799	2,630,410.00	(.57%)	2,615,410.00	0.00%	2,615,410.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	5,862.00	0.00%	5,862.00
6. Total (Sum lines A1 thru A5c)		53,960,509.00	(27.81%)	38,954,960.00	(1.67%)	38,305,939.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				13,647,008.00		13,869,478.00
b. Step & Column Adjustment				257,470.00		257,470.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(35,000.00)		(1,089,718.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	13,647,008.00	1.63%	13,869,478.00	(6.00%)	13,037,230.00
2. Classified Salaries						
a. Base Salaries				5,102,541.00		5,189,914.00
b. Step & Column Adjustment				87,373.00		87,373.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		(369,788.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,102,541.00	1.71%	5,189,914.00	(5.44%)	4,907,499.00
3. Employee Benefits	3000-3999	9,131,465.00	.65%	9,191,167.00	(5.16%)	8,717,362.00
4. Books and Supplies	4000-4999	1,349,230.00	(48.05%)	700,978.00	1.67%	712,700.00
5. Services and Other Operating Expenditures	5000-5999	8,042,070.00	(7.19%)	7,463,977.00	(27.21%)	5,432,832.00
6. Capital Outlay	6000-6999	10,578,296.00	(23.93%)	8,046,809.00	(49.71%)	4,046,809.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,637,590.00	0.00%	1,637,590.00	0.00%	1,637,590.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(51,427.00)	0.00%	(51,427.00)	0.00%	(51,427.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	86,002.00	4,551.05%	4,000,000.00	(100.00%)	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		49,522,775.00	1.06%	50,048,486.00	(23.19%)	38,440,595.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		4,437,734.00		(11,093,526.00)		(134,656.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		13,191,317.00		17,629,051.00		6,535,525.00
2. Ending Fund Balance (Sum lines C and D1)		17,629,051.00		6,535,525.00		6,400,869.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	50.00		50.00		50.00
b. Restricted	9740	4,962,554.00		4,962,554.00		367,114.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,482,462.00		1,495,593.00		1,147,356.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
2. Unassigned/Unappropriated	9790	11,183,985.00		77,328.00		4,886,349.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		17,629,051.00		6,535,525.00		6,400,869.00
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,482,462.00		1,495,593.00		1,147,356.00
c. Unassigned/Unappropriated	9790	11,183,985.00		4,295,563.00		4,886,349.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			(4,218,235.00)		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		12,666,447.00		1,572,921.00		6,033,705.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		25.58%		3.14%		15.70%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		1,926.47		1,887.93		1,850.17
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		49,522,775.00		50,048,486.00		38,440,595.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		49,522,775.00		50,048,486.00		38,440,595.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,485,683.25		1,501,454.58		1,153,217.85
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,485,683.25		1,501,454.58		1,153,217.85
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Oroville City Elementary School District - 2022-23 First Interim Budget

Multiyear Projection Assumptions - Unrestricted

	Unrestricted 2022-23 Projection	Unrestricted 2023-24 Projection	Unrestricted 2024-25 Projection
A. REVENUES AND OTHER FINANCING SOURCES			
1. LCFF Sources - State Aid/EPA/Property Taxes	28,332,291		
2023-24 COLA 5.38%			
2023-24 Change in Funded ADA -2.00%			
<i>Change in LCFF Funding</i>		166,873	
2024-25 COLA 4.08%			
2024-25 Change in Funded ADA -2.00%			
<i>Change in LCFF Funding</i>			(438,136)
2. Federal Revenues	86,973		
MAA Funding		(86,973)	
3. Other State Revenues	389,785		
4. Other Local Revenues	294,552		
5. Other Financing Sources			
a. Transfers In			
b. Other Sources			
c. Contributions to Restricted Programs	(6,693,916)	(329,301)	(133,134)
<i>Budgeted Revenue (Sum of items 1. through 5. in year 1)</i>	22,409,685		
<i>Revenue Changes (Sum of items 1. through 5. in years 2 and 3)</i>		(249,401)	(571,270)
6. TOTAL PROJECTED REVENUE (BUDGET + CHANGES)	22,409,685	22,160,284	21,589,014

Oroville City Elementary School District - 2022-23 First Interim Budget

Multiyear Projection Assumptions - Unrestricted

		Unrestricted 2022-23 Projection	Unrestricted 2023-24 Projection	Unrestricted 2024-25 Projection
B. EXPENDITURES AND OTHER FINANCING USES				
1. Certificated Salaries		9,432,654		
2022-23 Step Cost			189,436	
2023-24 Step Cost				189,436
Retirement Savings			(35,000)	(35,000)
Declining Enrollment Adjustments				(200,000)
2. Classified Salaries		2,878,139		
2022-23 Step Cost			40,234	
2023-24 Step Cost				40,234
Declining Enrollment Adjustments				
3. Employee Benefits		4,979,577		
2022-23 Step Cost			45,934	
2023-24 Step Cost				45,934
2022-23 PERS rate decrease to 25.20%	-0.17%		(4,515)	
2023-24 PERS rate decrease to 24.60%	-0.60%			(11,420)
4. Books and Supplies		390,746		
Inflation Adjustment 3%			11,722	11,722
5. Other Operating Expenditures		3,482,152		
Inflation Adjustment 3%			104,464	104,465
6. Capital Outlay		2,000	4,000,000	(4,000,000)
7. Other Outgo (excluding Transfers of Indirect Costs)		55,473		
8. Other Outgo - Indirect Costs		(584,900)	53,320	165,519
9. Other Financing Uses				
a. Transfers Out			4,000,000	(4,000,000)
b. Other Uses				
10. Other Adjustments				
<i>Budgeted Expenditures (Sum of items 1. through 10. in year 1)</i>		20,635,841		
<i>Expenditure Changes (Sum of items 1. through 10. in years 2 and 3)</i>			8,405,596	(7,689,110)
11. TOTAL PROJECTED EXPENDITURES (BUDGET + CHANGES)		20,635,841	29,041,437	21,352,327
C. NET INCREASE (DECREASE) IN FUND BALANCE		1,773,844	(6,881,153)	236,687

Oroville City Elementary School District - 2022-23 First Interim Budget

Multiyear Projection Assumptions - Unrestricted

	Unrestricted	Unrestricted	Unrestricted
	2022-23	2023-24	2024-25
	Projection	Projection	Projection
D. FUND BALANCE			
1. Net Beginning Fund Balance	10,892,653	12,666,497	5,785,344
2. Ending Fund Balance	12,666,497	5,785,344	6,022,031
3. Components of Ending Fund Balance			
a. Nonspendable			
b. Restricted			
c. Committed			
d. Assigned			
Revolving Cash	50	50	50
Audit Adjustment of Beginning Balance			
e. Unassigned/Unappropriated			
1. Reserved for Economic Uncertainties	1,482,462	1,501,455	1,153,218
2. Unassigned/Unappropriated	11,183,985	4,283,839	4,868,763
f. Total Components of Ending Fund Balance	12,666,497	5,785,344	6,022,031
E. AVAILABLE RESERVES			
1. General Fund			
a. Stabilization Arrangements			
b. Reserve for Economic Uncertainties	1,482,462	1,501,455	1,153,218
c. Unassigned/Unappropriated	11,183,985	4,283,839	4,868,763
2. Special Reserve Fund - Noncapital Outlay (Fund 17)			
a. Stabilization Arrangements			
b. Reserve for Economic Uncertainties			
c. Unassigned/Unappropriated			
3. Total Available Reserves	12,666,447	5,785,294	6,021,981
<i>Unrestricted Reserves as a % of Outgo (§D3f/§B11)</i>	61.38%	19.92%	28.20%

Oroville City Elementary School District - 2022-23 First Interim Budget
Multiyear Projection Assumptions -Restricted

	Restricted	Restricted	Restricted
	2022-23	2023-24	2024-25
	Projection	Projection	Projection
A. REVENUES AND OTHER FINANCING SOURCES			
1. LCFF Sources - State Aid/EPA/Property Taxes			
2. Federal Revenues	12,066,111		
10% Decrease in Title I, II, III, IV and V		(144,374)	(144,374)
Title I Carryover		(268,383)	
One Time Funds		(9,008,549)	
3. Other State Revenues	10,454,939		
One Time Funds		(5,450,887)	
Special Education Revenue Estimate		(204,118)	(66,510)
4. Other Local Revenues	2,335,858	(15,000)	
5. Other Financing Sources			
a. Transfers In			
b. Other Sources			
c. Contributions to Restricted Programs			
<i>Title II, Teacher Quality</i>	97,918	9,740	8,766
<i>Special Education</i>	5,097,883	316,221	472,604
<i>CSEA Account</i>	5,000	(5,000)	0
<i>Routine Restricted Maintenance</i>	1,493,115	8,340	(348,237)
<i>Budgeted Revenue (Sum of items 1. through 5. in year 1)</i>	31,550,824		
<i>Revenue Changes (Sum of items 1. through 5. in years 2 and 3)</i>		(14,762,010)	(77,751)
6. TOTAL PROJECTED REVENUE (BUDGET + CHANGES)	31,550,824	16,788,814	16,711,063

Oroville City Elementary School District - 2022-23 First Interim Budget

Multiyear Projection Assumptions -Restricted

	Restricted 2022-23 Projection	Restricted 2023-24 Projection	Restricted 2024-25 Projection
B. EXPENDITURES AND OTHER FINANCING USES			
1. Certificated Salaries	4,214,354		
2022-23 Step Cost		68,034	
2023-24 Step Cost			68,034
One Time Funds			(854,718)
2. Classified Salaries	2,224,402		
2022-23 Step Cost		47,139	
2023-24 Step Cost			47,139
One Time Funds			(369,788)
3. Employee Benefits	4,151,888		
2022-23 Step Cost		23,035	
2023-24 Step Cost			23,035
2022-23 PERS rate decrease to 25.20%	-0.17%	(4,751)	
2023-24 PERS rate decrease to 24.60%	-0.60%		(12,018)
One Time Funds			(519,337)
4. Books and Supplies	958,484		
One Time Funds		(659,974)	
5. Other Operating Expenditures	4,559,918		
Decrease in Title I, II, III, IV and V		(134,634)	(135,608)
One Time Funds		(547,924)	(2,000,000)
6. Capital Outlay	10,576,296		
One Time Funds		(6,531,487)	
7. Other Outgo (excluding Transfers of Indirect Costs)	1,582,117		
8. Other Outgo - Indirect Costs	533,473	(53,320)	(165,519)
9. Other Financing Uses			
a. Transfers Out			
COVID Funding to Cafeteria	86,002	(86,002)	
b. Other Uses			
10. Other Adjustments			
<i>Budgeted Expenditures (Sum of items 1. through 10. in year 1)</i>	28,886,934		
<i>Expenditure Changes (Sum of items 1. through 10. in years 2 and 3)</i>		(7,879,885)	(3,918,781)
11. TOTAL PROJECTED EXPENDITURES (BUDGET + CHANGES)	28,886,934	21,007,049	17,088,269
C. NET INCREASE (DECREASE) IN FUND BALANCE	2,663,890	(4,218,235)	(377,205)

Oroville City Elementary School District - 2022-23 First Interim Budget

Multiyear Projection Assumptions -Restricted

	Restricted	Restricted	Restricted
	2022-23	2023-24	2024-25
	Projection	Projection	Projection
D. FUND BALANCE			
*1. Net Beginning Fund Balance	2,298,664	4,962,554	744,319
*2. Ending Fund Balance	4,962,554	744,319	367,114
3. Components of Ending Fund Balance			
a. Nonspendable			
b. Restricted	4,962,554	744,319	367,114
c. Committed			
d. Assigned			
e. Unassigned/Unappropriated			
1. Reserved for Economic Uncertainties			
2. Unassigned/Unappropriated	0	0	0
f. Total Components of Ending Fund Balance	4,962,554	744,319	367,114

Oroville City Elementary
04-61507-0000000

Cashflow Report First Interim 2022-23

Base Year 2022-23; Actuals Through the Month of November

Fund 01

	Object Range	Budget/Beg. Balance	2022 July	August	September	October	November	December	2023 January	February
A. BEGINNING CASH		13,191,317	13,191,317	13,552,561	11,711,046	13,036,060	16,330,480	15,256,060	18,546,188	16,115,085
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019	24,133,073	949,080	949,080	3,194,579	1,752,631	1,708,344	3,092,163	1,654,371	1,591,448
Property Taxes	8020-8079	4,821,879	—	—	—	17,677	—	2,393,262	—	—
Miscellaneous Funds & LCFF Transfers	8080-8099	(622,661)	—	(128,414)	(44,962)	(74,639)	(61,478)	(49,813)	(49,813)	(49,813)
Federal Revenue	8100-8299	12,153,084	285,136	515,128	187,127	3,342,113	—	1,890,176	—	2,041,954
Other State Revenue	8300-8599	10,844,724	176,141	293,093	738,989	317,054	317,054	1,025,212	1,025,212	1,025,212
Other Local Revenue	8600-8799	2,630,410	97,793	169,986	103,297	137,205	365,531	250,943	250,943	250,943
Interfund Transfers in	8910-8929	0	—	—	—	—	—	—	—	—
All Other Financing Sources	8930-8999	0	—	—	—	—	—	—	—	—
TOTAL RECEIPTS		53,960,509	1,508,150	1,798,873	4,179,030	5,492,041	2,329,451	8,601,944	2,880,714	4,859,744
C. DISBURSEMENTS										
Certificated Salaries	1000-1999	13,647,008	126,100	1,057,835	1,130,438	1,542,202	1,282,416	1,215,431	1,215,431	1,215,431
Classified Salaries	2000-2999	5,102,541	139,266	392,936	415,170	399,487	561,133	456,364	456,364	456,364
Employee Benefits	3000-3999	9,131,465	122,183	608,873	642,407	723,601	738,375	899,432	899,432	899,432
Books and Supplies	4000-4999	1,349,230	264,990	489,778	168,388	451,812	371,011	100,000	100,000	100,000
Services	5000-5999	8,042,070	487,621	763,653	391,470	131,757	246,909	837,318	837,318	837,318
Capital Outlay	6000-6999	10,578,296	—	320,568	94,003	3,616	191,887	1,424,032	1,424,032	1,424,032
Other Outgo	7000-7499	1,586,163	6,745	6,745	12,141	(1,054,854)	12,141	379,239	379,239	379,239
Interfund Transfers Out	7600-7629	86,002	—	—	—	—	—	—	—	—
All Other Financing Uses	7630-7699	0	—	—	—	—	—	—	—	—
TOTAL DISBURSEMENTS		49,522,775	1,146,905	3,640,388	2,854,016	2,197,620	3,403,872	5,311,816	5,311,816	5,311,816
E. NET INCREASE/DECREASE (B - C + D)		4,437,734	361,244	(1,841,515)	1,325,014	3,294,420	(1,074,421)	3,290,128	(2,431,102)	(452,072)
F. ENDING CASH (A + E)			13,552,561	11,711,046	13,036,060	16,330,480	15,256,060	18,546,188	16,115,085	15,663,013
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Oroville City Elementary
04-61507-0000000

Cashflow Report First Interim 2022-23

Base Year 2022-23; Actuals Through the Month of November

Fund 01

	Object Range	Budget/Beg. Balance	2023 March	April	May	June	Accruals	Adjustments	TOTAL	Variance
A. BEGINNING CASH		13,191,317	15,663,013	14,836,723	15,871,462	14,448,321	—	—	—	—
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019	24,133,073	3,029,240	1,591,448	1,591,448	3,029,240	—	—	24,133,073	—
Property Taxes	8020-8079	4,821,879	—	2,410,940	—	—	—	—	4,821,879	—
Miscellaneous Funds & LCFF Transfers	8080-8099	(622,661)	(54,576)	(27,288)	(27,288)	(27,288)	(27,288)	—	(622,661)	—
Federal Revenue	8100-8299	12,153,084	234,707	1,095,301	1,048,360	1,513,081	—	—	12,153,084	—
Other State Revenue	8300-8599	10,844,724	1,025,212	1,025,212	1,025,212	1,357,969	1,493,152	—	10,844,724	—
Other Local Revenue	8600-8799	2,630,410	250,943	250,943	250,943	250,941	—	—	2,630,410	—
Interfund Transfers in	8910-8929	0	—	—	—	—	—	—	—	—
All Other Financing Sources	8930-8999	0	—	—	—	—	—	—	—	—
TOTAL RECEIPTS		53,960,509	4,485,526	6,346,555	3,888,675	6,123,943	1,465,864	—	53,960,509	—
C. DISBURSEMENTS										
Certificated Salaries	1000-1999	13,647,008	1,215,431	1,215,431	1,215,431	1,215,431	—	—	13,647,008	—
Classified Salaries	2000-2999	5,102,541	456,364	456,364	456,364	456,364	—	—	5,102,541	—
Employee Benefits	3000-3999	9,131,465	899,432	899,432	899,432	899,434	—	—	9,131,465	—
Books and Supplies	4000-4999	1,349,230	100,000	100,000	100,000	(996,750)	—	—	1,349,230	—
Services	5000-5999	8,042,070	837,318	837,318	837,318	996,752	—	—	8,042,070	—
Capital Outlay	6000-6999	10,578,296	1,424,032	1,424,032	1,424,032	1,424,032	—	—	10,578,296	—
Other Outgo	7000-7499	1,586,163	379,239	379,239	379,239	379,238	(51,427)	—	1,586,163	—
Interfund Transfers Out	7600-7629	86,002	—	—	—	86,002	—	—	86,002	—
All Other Financing Uses	7630-7699	0	—	—	—	—	—	—	—	—
TOTAL DISBURSEMENTS		49,522,775	5,311,816	5,311,816	5,311,816	4,460,504	(51,427)	—	49,522,775	—
E. NET INCREASE/DECREASE (B - C + D)		4,437,734	(826,290)	1,034,739	(1,423,141)	1,663,439	1,517,291	—	4,437,734	
F. ENDING CASH (A + E)			14,836,723	15,871,462	14,448,321	16,111,760	—	—	—	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									17,629,051	

Oroville City Elementary School District
2022-23 Cash Flow Assumptions - First Interim Budget

Revenue

State Aid - Current year:	Based on the 5-5-9 Funding Pattern established by CDE.									
Education Protection Account	Estimated receipt of EPA funds quarterly.									
Prior Year Corrections:	Based on amounts projected in BCOE apportionment schedule									
Property Taxes:	Based on Prior year funding pattern									
In Lieu Taxes	Based on Prior year funding pattern									
Federal Sources	Based on Prior year funding pattern and actuals									
0.00% 0.00%	7.90%	0.00%	10.39%	24.16%	0.00%	26.10%	3.00%	14.00%	13.40%	1.05%
Other State Sources	Based on 5-5-9 funding pattern established by CDE.									
Other State inc w/ Appr. - CY	Based on the 5-5-9 Funding Pattern established by CDE.									
Other State inc w/ Appr. - PY	Based on amounts projected in BCOE apportionment schedule									
Other Local Sources	Based on Prior year funding pattern and amounts projected in BCOE apportionment schedule									
Transfers In										

Disbursements

Salaries and Benefits	Based on Prior year spending pattern
Operating Expenditures	Based on Prior year spending pattern

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)	1,902.82	1,902.82	1,926.47	2,150.91	248.09	13.0%
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)	1,902.82	1,902.82	1,926.47	2,150.91	248.09	13.0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	11.29	11.29	11.29	0.00	(11.29)	-100.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	11.29	11.29	11.29	0.00	(11.29)	-100.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	1,914.11	1,914.11	1,937.76	2,150.91	236.80	12.0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

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

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 859,992.00
2. Contracted general administrative positions not paid through payroll _____
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 26,792,963.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.21%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 1,429,414.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 0.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	23,209.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only)	
(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	105,980.27
6. Facilities Rents and Leases (portion relating to general administrative offices only)	
(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	1,558,603.27
9. Carry-Forward Adjustment (Part IV, Line F)	31,834.38
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,590,437.65
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	24,317,935.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	3,996,714.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	1,851,559.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	614,067.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only)	
(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	4,771.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only)	
(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices)	
(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	3,195,585.73
12. Facilities Rents and Leases (all except portion relating to general administrative offices)	
(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,256,725.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	35,237,356.73
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	4.42%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2024-25 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	4.51%
Part IV - Carry-forward Adjustment	
The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect	

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

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

A. Indirect costs incurred in the current year (Part III, Line A8) 1,558,603.27

B. Carry-forward adjustment from prior year(s)

1. Carry-forward adjustment from the second prior year 27,198.54
2. Carry-forward adjustment amount deferred from prior year(s), if any 0.00

C. Carry-forward adjustment for under- or over-recovery in the current year

1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.41%) times Part III, Line B19); zero if negative 31,834.38
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.41%) times Part III, Line B19) or (the highest rate used to recover costs from any program (2913.32%) times Part III, Line B19); zero if positive 0.00

D. Preliminary carry-forward adjustment (Line C1 or C2) 31,834.38

E. Optional allocation of negative carry-forward adjustment over more than one year

Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.

Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation: not applicable

Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years: not applicable

Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years: not applicable

LEA request for Option 1, Option 2, or Option 3

1

F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected) 31,834.38

Approved indirect cost rate: 4.41%

Highest rate used in any program: 2,913.32%

Note: In one or more resources, the rate used is greater than the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	758.00	22,083.00	2,913.32%
01	3010	1,311,802.00	57,850.00	4.41%
01	3214	1,641,007.00	72,368.00	4.41%
01	3216	239,063.00	10,543.00	4.41%
01	3217	54,867.00	2,420.00	4.41%
01	3310	549,512.00	24,527.00	4.46%
01	3311	12,416.00	548.00	4.41%
01	3315	181,399.00	8,000.00	4.41%
01	4035	225,891.00	9,962.00	4.41%
01	4127	83,025.00	3,661.00	4.41%
01	4203	19,991.00	400.00	2.00%
01	5634	30,518.00	1,345.00	4.41%
01	6053	145,727.00	6,427.00	4.41%
01	6266	597,321.00	26,342.00	4.41%
01	6500	4,986,338.00	219,563.00	4.40%
01	6537	72,974.00	3,218.00	4.41%
01	7422	350,739.00	15,468.00	4.41%
01	7810	249,527.00	4,685.00	1.88%
01	8150	1,039,862.00	44,063.00	4.24%
13	5310	1,166,152.00	51,427.00	4.41%



OROVILLE CITY ELEMENTARY SCHOOL DISTRICT

2795 YARD STREET, OROVILLE, CA 95966-5113

(530) 532-3000 • www.ocesd.org

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	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	593,212.00	593,212.00	0.00	0.00	(593,212.00)	-100.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			593,212.00	593,212.00	0.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	103,512.00	103,512.00	0.00	0.00	103,512.00	100.0%
2) Classified Salaries		2000-2999	276,161.00	276,161.00	0.00	0.00	276,161.00	100.0%
3) Employee Benefits		3000-3999	188,443.00	188,443.00	0.00	0.00	188,443.00	100.0%
4) Books and Supplies		4000-4999	2,000.00	2,000.00	0.00	0.00	2,000.00	100.0%
5) Services and Other Operating Expenditures		5000-5999	500.00	500.00	0.00	0.00	500.00	100.0%
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	22,596.00	22,596.00	0.00	0.00	22,596.00	100.0%
9) TOTAL, EXPENDITURES			593,212.00	593,212.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	593,212.00	593,212.00	0.00	0.00	(593,212.00)	-100.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			593,212.00	593,212.00	0.00	0.00	(593,212.00)	-100.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	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								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			593,212.00	593,212.00	0.00	0.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	103,512.00	103,512.00	0.00	0.00	103,512.00	100.0%
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			103,512.00	103,512.00	0.00	0.00	103,512.00	100.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	276,161.00	276,161.00	0.00	0.00	276,161.00	100.0%
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			276,161.00	276,161.00	0.00	0.00	276,161.00	100.0%
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	188,443.00	188,443.00	0.00	0.00	188,443.00	100.0%
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			188,443.00	188,443.00	0.00	0.00	188,443.00	100.0%
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	2,000.00	2,000.00	0.00	0.00	2,000.00	100.0%
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			2,000.00	2,000.00	0.00	0.00	2,000.00	100.0%
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%
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	500.00	500.00	0.00	0.00	500.00	100.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			500.00	500.00	0.00	0.00	500.00	100.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	22,596.00	22,596.00	0.00	0.00	22,596.00	100.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			22,596.00	22,596.00	0.00	0.00	22,596.00	100.0%
TOTAL, EXPENDITURES			593,212.00	593,212.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Fund 12 - ChildDevelopmentFund			Fiscal Year 2022/23 Through December 2022			
Object	Description	Adopted Budget	Revised Budget	Revenue	Balance	% Rcvd
Revenue Detail						

Other State Revenues

8590	AllOtherStateRevenue	593,212.00				NO BDGT
Total Other State Revenues		593,212.00	.00	.00	.00	NO BDGT
Total Year To Date Revenues		593,212.00	.00	.00	.00	NO BDGT

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
Expenditure Detail							

Certificated Salaries

1100	CertificatedTeachersSalaries	103,512.00	103,512.00			103,512.00	
Total Certificated Salaries		103,512.00	103,512.00	.00	.00	103,512.00	

Classified Salaries

2100	ClassifiedInstructionalSalary	276,161.00	276,161.00			276,161.00	
Total Classified Salaries		276,161.00	276,161.00	.00	.00	276,161.00	

Employee Benefits

3311	MedicareCertificated	188,443.00	188,443.00			188,443.00	
Total Employee Benefits		188,443.00	188,443.00	.00	.00	188,443.00	

Books and Supplies

4300	MaterialsandSupplies	2,000.00					NO BDGT
Total Books and Supplies		2,000.00	.00	.00	.00	.00	NO BDGT

Services and Other Operating Expenditures

5800	ProfConsultngSrvcsandOperExpnd	500.00					NO BDGT
Total Services and Other Operating Expenditures		500.00	.00	.00	.00	.00	NO BDGT

Transfers of Indirect/direct support costs

7350	TransIndirectCostsInterfund	22,596.00					NO BDGT
Total Transfers of Indirect/direct support costs		22,596.00	.00	.00	.00	.00	NO BDGT

Total Year To Date Expenditures		593,212.00	568,116.00	.00	.00	568,116.00	
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Memo Only - Ending Fund Balance Accounts

		Adopted	Revised
Other Designations			
9790	EndingFundBalance		568,116.00-

Fiscal13a

Financial Statement

Fund 12 - ChildDevelopmentFund		Fiscal Year 2022/23 Through December 2022				
Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
Revenues, Expenditures, and Changes in Fund Balance						
A. Revenues	593,212.00					NO BDGT
B. Expenditures	593,212.00	568,116.00			568,116.00	
C. Subtotal (Revenue LESS Expense)	.00	568,116.00-		.00	568,116.00-	
D. Other Financing Sources and Uses						
Sources						
LESS Uses						
E. Net Change in Fund Balance	.00	568,116.00-		.00	568,116.00-	
F. Fund Balance:						
Beginning Balance (9791)						
Audit Adjustments (9793)						
Other Restatements (9795)						
Adjusted Beginning Balance						
G. Calculated Ending Balance	.00	568,116.00-		.00		
*Components of Ending Fund Balance						
Legally Restricted (9740)						
Other Designations (9780)						
Undesig/Unapprop (9790)		568,116.00-				
Other						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,208,643.00	1,208,643.00	0.00	1,258,643.00	50,000.00	4.1%
3) Other State Revenue		8300-8599	102,000.00	102,000.00	0.00	192,573.00	90,573.00	88.8%
4) Other Local Revenue		8600-8799	98,528.00	98,528.00	12,087.52	7,544.00	(90,984.00)	-92.3%
5) TOTAL, REVENUES			1,409,171.00	1,409,171.00	12,087.52	1,458,760.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	546,875.00	546,875.00	148,179.25	611,715.00	(64,840.00)	-11.9%
3) Employee Benefits		3000-3999	367,642.00	367,642.00	102,560.32	406,796.00	(39,154.00)	-10.7%
4) Books and Supplies		4000-4999	653,038.00	653,038.00	213,160.39	703,038.00	(50,000.00)	-7.7%
5) Services and Other Operating Expenditures		5000-5999	52,353.00	52,353.00	539.54	142,926.00	(90,573.00)	-173.0%
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	70,647.00	70,647.00	53,564.00	51,427.00	19,220.00	27.2%
9) TOTAL, EXPENDITURES			1,690,555.00	1,690,555.00	518,003.50	1,915,902.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(281,384.00)	(281,384.00)	(505,915.98)	(457,142.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	281,384.00	281,384.00	0.00	86,002.00	(195,382.00)	-69.4%
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			281,384.00	281,384.00	0.00	86,002.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(505,915.98)	(371,140.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		392,526.00	392,526.00	New
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		392,526.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		392,526.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		21,386.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		21,386.00		
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	1,091,019.00	1,091,019.00	0.00	1,141,019.00	50,000.00	4.6%
Donated Food Commodities		8221	117,624.00	117,624.00	0.00	117,624.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,208,643.00	1,208,643.00	0.00	1,258,643.00	50,000.00	4.1%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	102,000.00	102,000.00	0.00	192,573.00	90,573.00	88.8%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			102,000.00	102,000.00	0.00	192,573.00	90,573.00	88.8%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	7,544.00	7,544.00	0.00	7,544.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	90,984.00	90,984.00	12,087.52	0.00	(90,984.00)	-100.0%
TOTAL, OTHER LOCAL REVENUE			98,528.00	98,528.00	12,087.52	7,544.00	(90,984.00)	-92.3%
TOTAL, REVENUES			1,409,171.00	1,409,171.00	12,087.52	1,458,760.00		
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	429,570.00	429,570.00	116,184.13	482,687.00	(53,117.00)	-12.4%
Classified Supervisors' and Administrators' Salaries		2300	85,283.00	85,283.00	23,261.73	93,822.00	(8,539.00)	-10.0%
Clerical, Technical and Office Salaries		2400	32,022.00	32,022.00	8,733.39	35,206.00	(3,184.00)	-9.9%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			546,875.00	546,875.00	148,179.25	611,715.00	(64,840.00)	-11.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	126,573.00	126,573.00	34,504.85	145,258.00	(18,685.00)	-14.8%
OASDI/Medicare/Alternative		3301-3302	39,728.00	39,728.00	10,579.96	43,682.00	(3,954.00)	-10.0%
Health and Welfare Benefits		3401-3402	179,785.00	179,785.00	51,633.60	193,599.00	(13,814.00)	-7.7%
Unemployment Insurance		3501-3502	2,828.00	2,828.00	697.85	3,096.00	(268.00)	-9.5%

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	12,676.00	12,676.00	3,363.70	14,038.00	(1,362.00)	-10.7%
OPEB, Allocated		3701-3702	6,039.00	6,039.00	1,776.85	7,110.00	(1,071.00)	-17.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	13.00	13.00	3.51	13.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			367,642.00	367,642.00	102,560.32	406,796.00	(39,154.00)	-10.7%
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	67,478.00	67,478.00	50,562.29	67,478.00	0.00	0.0%
Noncapitalized Equipment		4400	27,810.00	27,810.00	0.00	27,810.00	0.00	0.0%
Food		4700	557,750.00	557,750.00	162,598.10	607,750.00	(50,000.00)	-9.0%
TOTAL, BOOKS AND SUPPLIES			653,038.00	653,038.00	213,160.39	703,038.00	(50,000.00)	-7.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	3,068.00	3,068.00	13.75	3,068.00	0.00	0.0%
Dues and Memberships		5300	150.00	150.00	0.00	150.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	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	46,635.00	46,635.00	388.00	137,208.00	(90,573.00)	-194.2%
Communications		5900	2,500.00	2,500.00	137.79	2,500.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			52,353.00	52,353.00	539.54	142,926.00	(90,573.00)	-173.0%
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	70,647.00	70,647.00	53,564.00	51,427.00	19,220.00	27.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			70,647.00	70,647.00	53,564.00	51,427.00	19,220.00	27.2%
TOTAL, EXPENDITURES			1,690,555.00	1,690,555.00	518,003.50	1,915,902.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	281,384.00	281,384.00	0.00	86,002.00	(195,382.00)	-69.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			281,384.00	281,384.00	0.00	86,002.00	(195,382.00)	-69.4%
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)			281,384.00	281,384.00	0.00	86,002.00		

Resource	Description	2022-23 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	21,386.00
Total, Restricted Balance		21,386.00

Fund 13 - CafeteriaSpecialRevenueFund				Fiscal Year 2022/23 Through December 2022		
Object	Description	Adopted Budget	Revised Budget	Revenue	Balance	% Rcvd
Revenue Detail						
Federal Revenue						
8220	ChildNutritionPrograms	779,032.00	829,032.00	1,362.24	827,669.76	0.16
8221	DonatedFoodCommodities	117,624.00	117,624.00	73,731.24	43,892.76	62.68
8222	NeedyBreakfastReimbursement	281,987.00	281,987.00	20,078.40	261,908.60	7.12
8224	MealSupplementalSnacksFed	30,000.00	30,000.00		30,000.00	
Total Federal Revenue		1,208,643.00	1,258,643.00	95,171.88	1,163,471.12	7.56
Other State Revenues						
8520	ChildNutrition	68,000.00	158,573.00	40,254.27	118,318.73	25.39
8523	StateReimbBreakfast	34,000.00	34,000.00	23,203.03	10,796.97	68.24
Total Other State Revenues		102,000.00	192,573.00	63,457.30	129,115.70	32.95
Other Local Revenue						
8660	Interest	7,544.00	7,544.00	331.35	7,212.65	4.39
8699	AllOtherLocalRevenue	90,984.00		12,310.72	12,310.72-	NO BDGT
Total Other Local Revenue		98,528.00	7,544.00	12,642.07	5,098.07-	167.58
Total Year To Date Revenues		1,409,171.00	1,458,760.00	171,271.25	1,287,488.75	11.74

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
Expenditure Detail							
Classified Salaries							
2200	ClassifiedSupportSalaries	399,390.00	444,783.00	282,620.24	162,162.59	.17	36.46
2201	ClassSupportSubstitutes	20,814.00	26,688.00		6,863.65	19,824.35	25.72
2203	ClassSupportExtraPay	9,366.00	11,216.00		2,056.20	9,159.80	18.33
2300	ClassSuprvsrAdministratorsSlry	85,283.00	93,822.00	59,704.96	34,117.12	.08-	36.36
2400	ClericalTechniclOfficStaffSlrys	32,022.00	35,206.00	22,403.57	12,802.01	.42	36.36
Total Classified Salaries		546,875.00	611,715.00	364,728.77	218,001.57	28,984.66	35.64
Employee Benefits							
3202	PERSClassifiedPositions	126,573.00	145,258.00	87,864.00	50,479.32	6,914.68	34.75
3302	OASDIMedicrAltrntvClasPosition	32,198.00	35,376.00	21,004.63	12,516.40	1,854.97	35.38
3312	MedicareClassified	7,530.00	8,306.00	4,912.32	2,973.06	420.62	35.79
3402	HlthWlfarBenefitClasfidPositn	179,785.00	193,599.00	124,219.72	69,379.28		35.84
3502	StUnemplmntnInsurncClassifidPos	2,828.00	3,096.00	1,701.28	1,029.47	365.25	33.25
3602	WCCompenstnInsurnceClassPositn	12,676.00	14,038.00	8,279.32	4,948.65	810.03	35.25
3702	OPEBAllocatedClassifiedPositin	6,039.00	7,110.00	4,509.96	2,600.64	.60-	36.58
3902	OthrBenefitsClassifiedPosition	13.00	13.00	8.16	4.68	.16	36.00

Selection Grouped by Account Type - Sorted by Org, Fund, Object, Filtered by (Org = 22, Starting Period = 1, Ending Account Period = 0, Stmt Option? = ,
Zero Amounts? = N, SACS? = N, Restricted? = Y, Fund = 13)

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Financial Statement

Fund 13 - CafeteriaSpecialRevenueFund			Fiscal Year 2022/23 Through December 2022				
Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
Expenditure Detail (continued)							
	Total Employee Benefits	367,642.00	406,796.00	252,499.39	143,931.50	10,365.11	35.38
Books and Supplies							
4310	Materials&SuppliesInstructi	8,042.00	8,042.00			8,042.00	
4320	MaterialsSuppliesNonInst	59,436.00	59,436.00		67,034.61	7,598.61-	112.78
4400	NoncapitalizedEquipment	27,810.00	27,810.00			27,810.00	
4700	Food		50,000.00			50,000.00	
4710	FoodPurchases	557,750.00	557,750.00		253,731.43	304,018.57	45.49
	Total Books and Supplies	653,038.00	703,038.00	.00	320,766.04	382,271.96	45.63
Services and Other Operating Expenditures							
5200	TravelandConferences	3,068.00	3,068.00		65.01	3,002.99	2.12
5300	DuesandMemberships	150.00	150.00			150.00	
5800	ProfConsultngSrvcsandOperExpnd	46,635.00	137,208.00		388.00	136,820.00	0.28
5900	Communications	2,500.00	2,500.00		279.72	2,220.28	11.19
	Total Services and Other Operating Expenditures	52,353.00	142,926.00	.00	732.73	142,193.27	0.51
Transfers of Indirect/direct support costs							
7350	TransIndirectCostsInterfund	70,647.00	51,427.00		53,564.00	2,137.00-	104.16
	Total Transfers of Indirect/direct support costs	70,647.00	51,427.00	.00	53,564.00	2,137.00-	104.16
	Total Year To Date Expenditures	1,690,555.00	1,915,902.00	617,228.16	736,995.84	561,678.00	38.47
Object	Description	Adopted Budget	Revised Budget		Actual	Balance	% Used
Other Financing Sources							
Other Financing Sources							
8916	TrnsFromGeneralToCafeteria	281,384.00	86,002.00			86,002.00	
	Total Other Financing Sources	281,384.00	86,002.00		.00	86,002.00	
	Total Year To Date Other Financing Sources	281,384.00	86,002.00		.00	86,002.00	

Fund 13 - CafeteriaSpecialRevenueFund		Fiscal Year 2022/23 Through December 2022		
Object	Description	Beginning Balance	Year to Date Activity	Ending Balance
Fund Reconciliation				
Assets				
9110	CashinCountyTreasury	339,612.63	294,542.54-	45,070.09
9111	FairVluAdjustmt2CashCntyTrsury	10,512.71-		10,512.71-
9130	RevolvingCashAccount	17.37		17.37
9290	DuefromGrantorGovernments	211,547.56	265,458.58-	53,911.02-
9320	Stores	77,039.64	28,755.61-	48,284.03
Total Assets		617,704.49	588,756.73-	28,947.76
Liabilities				
9500	AccountsPayable	19,052.95		19,052.95
9501	UseTaxPayable	701.80		701.80
9510	A/P:PAYROLL	4,883.74	23,032.14-	18,148.40-
9512	VOLUNTARY INSUR PAYABLE	2,044.25		2,044.25
9514	GARNISH PAYABLE	100.00		100.00
9516	TSA PAYABLE	48.13-		48.13-
9520	SUMMER PAY LIABILITY	10,591.93		10,591.93
9530	FED INC TAX WITHHELD PAYABLE	222.31		222.31
9532	STATE INC TAX WITHHELD PAYABLE	64.72-		64.72-
9534	OASDI PAYABLE	144.41		144.41
9536	MEDICARE PAYABLE	1,561.21		1,561.21
9538	STATE DISABILITY INS (SDI) PAY	2.30-		2.30-
9540	STATE UNEMPLOY INS (SUI) PAYAB	82.58		82.58
9542	WORKERS COMP PAYABLE	46,738.24		46,738.24
9544	RETIREE BENEFIT (OPEB HOLDING)	132,867.95-		132,867.95-
9555	PERS PAYABLE	10,648.92		10,648.92
9560	MEDICAL INS PAYABLE	111,644.78		111,644.78
9566	LIFE INS PAYABLE	54.48		54.48
9580	SalesTaxPayable	694.25-		694.25-
9610	DuetoOtherFunds	150,383.93		150,383.93
Total Liabilities		225,178.18	23,032.14-	202,146.04
Calculated Fund Balance		392,526.31	565,724.59-	173,198.28-
Beginning Fund Balance				
9791	BeginningFundBalance	392,526.31		392,526.31
Beginning Fund Balance Proof		.00	565,724.59-	565,724.59-
Change in Fund Balance - Excess Revenues (Expenditures)			(565,724.59)	

Memo Only - Ending Fund Balance Accounts

Selection Grouped by Account Type - Sorted by Org, Fund, Object, Filtered by (Org = 22, Starting Period = 1, Ending Account Period = 0, Stmt Option? = ,
Zero Amounts? = N, SACS? = N, Restricted? = Y, Fund = 13)

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Fund 13 - CafeteriaSpecialRevenueFund

Fiscal Year 2022/23 Through December 2022

Memo Only - Ending Fund Balance Accounts (continued)

		Adopted	Revised		
Reserves					
9720	EncumbranceReserve			617,228.16	617,228.16
Other Designations					
9790	EndingFundBalance		21,386.00		

Fiscal13a

Financial Statement

Fund 13 - CafeteriaSpecialRevenueFund			Fiscal Year 2022/23 Through December 2022			
Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
Revenues, Expenditures, and Changes in Fund Balance						
A. Revenues	1,409,171.00	1,458,760.00		171,271.25	1,287,488.75	11.74
B. Expenditures	1,690,555.00	1,915,902.00	617,228.16	736,995.84	561,678.00	38.47
C. Subtotal (Revenue LESS Expense)	281,384.00-	457,142.00-		565,724.59-	725,810.75	
D. Other Financing Sources and Uses						
Sources	281,384.00	86,002.00			86,002.00	
LESS Uses						
E. Net Change in Fund Balance	.00	371,140.00-		565,724.59-	811,812.75	
F. Fund Balance:						
Beginning Balance (9791)		392,526.00		392,526.31		
Audit Adjustments (9793)						
Other Restatements (9795)						
Adjusted Beginning Balance	.00	392,526.00		392,526.31		
G. Calculated Ending Balance	.00	21,386.00		173,198.28-		
*Components of Ending Fund Balance						
Legally Restricted (9740)						
Other Designations (9780)						
Undesig/Unapprop (9790)		21,386.00				
Other				617,228.16		

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	155,700.00	155,700.00	7,388.63	244,790.00	89,090.00	57.2%
5) TOTAL, REVENUES			155,700.00	155,700.00	7,388.63	244,790.00		
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	100,000.00	100,000.00	241,919.45	100,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			100,000.00	100,000.00	241,919.45	100,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			55,700.00	55,700.00	(234,530.82)	144,790.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	974,442.00	974,442.00	0.00	0.00	(974,442.00)	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			974,442.00	974,442.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,030,142.00	1,030,142.00	(234,530.82)	144,790.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,440,400.00	1,440,400.00		1,559,308.00	118,908.00	8.3%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,440,400.00	1,440,400.00		1,559,308.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,440,400.00	1,440,400.00		1,559,308.00		
2) Ending Balance, June 30 (E + F1e)			2,470,542.00	2,470,542.00		1,704,098.00		
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	2,470,542.00	2,470,542.00		1,704,098.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	90,000.00	90,000.00	0.00	131,284.00	41,284.00	45.9%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	5,700.00	5,700.00	0.00	1,700.00	(4,000.00)	-70.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	60,000.00	60,000.00	7,388.63	111,806.00	51,806.00	86.3%
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			155,700.00	155,700.00	7,388.63	244,790.00	89,090.00	57.2%
TOTAL, REVENUES			155,700.00	155,700.00	7,388.63	244,790.00		
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	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	100,000.00	100,000.00	241,919.45	100,000.00	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			100,000.00	100,000.00	241,919.45	100,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			100,000.00	100,000.00	241,919.45	100,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	974,442.00	974,442.00	0.00	0.00	(974,442.00)	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			974,442.00	974,442.00	0.00	0.00	(974,442.00)	-100.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			974,442.00	974,442.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
9010	Other Restricted Local	1,704,098.00
Total, Restricted Balance		1,704,098.00

Fund 25 - Developer Fees		Fiscal Year 2022/23 Through December 2022				
Object	Description	Adopted Budget	Revised Budget	Revenue	Balance	% Rcvd
Revenue Detail						
Other Local Revenue						
8660	Interest	700.00	700.00	1,151.57	451.57-	164.51
8681	Mitigation/DeveloperFees	60,000.00	111,806.00	5,227.78	106,578.22	4.68
Total Other Local Revenue		60,700.00	112,506.00	6,379.35	106,126.65	5.67
Total Year To Date Revenues		60,700.00	112,506.00	6,379.35	106,126.65	5.67

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
Expenditure Detail							
Capital Outlay							
6170	LandImprovements	100,000.00	100,000.00	12,640.00	241,919.45	154,559.45-	241.92
Total Capital Outlay		100,000.00	100,000.00	12,640.00	241,919.45	154,559.45-	241.92
Total Year To Date Expenditures		100,000.00	100,000.00	12,640.00	241,919.45	154,559.45-	241.92

Object	Description	Adopted Budget	Revised Budget	Actual	Balance	% Used
Other Financing Sources						
Other Financing Sources						
8919	OthrAuthorizdIntrFundTrnsfrsIn	410,374.00				NO BDGT
Total Other Financing Sources		410,374.00	.00	.00	.00	NO BDGT
Total Year To Date Other Financing Sources		410,374.00	.00	.00	.00	NO BDGT

Fund 25 - Developer Fees		Fiscal Year 2022/23 Through December 2022		
Object	Description	Beginning Balance	Year to Date Activity	Ending Balance
Fund Reconciliation				
Assets				
9110	CashinCountyTreasury	656,190.29	259,992.85-	396,197.44
9111	FairVluAdjustmt2CashCntyTrsury	18,554.28-		18,554.28-
9200	AccountsReceivable	241.50		241.50
	Total Assets	637,877.51	259,992.85-	377,884.66
Liabilities				
9510	A/P:PAYROLL	24,452.75	24,452.75-	
	Calculated Fund Balance	613,424.76	235,540.10-	377,884.66
Beginning Fund Balance				
9791	BeginningFundBalance	613,424.76		613,424.76
	Beginning Fund Balance Proof	.00	235,540.10-	235,540.10-
Change in Fund Balance - Excess Revenues (Expenditures)			(235,540.10)	

Memo Only - Ending Fund Balance Accounts				
		Adopted	Revised	
Reserves				
9720	EncumbranceReserve		12,640.00	12,640.00
Other Designations				
9790	EndingFundBalance	948,341.00	625,931.00	

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Financial Statement

Fund 25 - Developer Fees		Fiscal Year 2022/23 Through December 2022				
Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
Revenues, Expenditures, and Changes in Fund Balance						
A. Revenues	60,700.00	112,506.00		6,379.35	106,126.65	5.67
B. Expenditures	100,000.00	100,000.00	12,640.00	241,919.45	154,559.45-	241.92
C. Subtotal (Revenue LESS Expense)	39,300.00-	12,506.00		235,540.10-	260,686.10	
D. Other Financing Sources and Uses						
Sources	410,374.00					NO BDGT
LESS Uses						
E. Net Change in Fund Balance	371,074.00	12,506.00		235,540.10-	260,686.10	
F. Fund Balance:						
Beginning Balance (9791)	577,267.00	613,425.00		613,424.76		
Audit Adjustments (9793)						
Other Restatements (9795)						
Adjusted Beginning Balance	577,267.00	613,425.00		613,424.76		
G. Calculated Ending Balance	948,341.00	625,931.00		377,884.66		
*Components of Ending Fund Balance						
Legally Restricted (9740)						
Other Designations (9780)						
Undesig/Unapprop (9790)	948,341.00	625,931.00				
Other				12,640.00		

Fiscal13a

Financial Statement

Fund 26 - RDA		Fiscal Year 2022/23 Through December 2022				
Object	Description	Adopted Budget	Revised Budget	Revenue	Balance	% Rcvd
Revenue Detail						
Other Local Revenue						
8625	ComRdvlpmntFndNotSubject2LCFFDd	90,000.00	131,284.00		131,284.00	
8660	Interest	5,000.00	1,000.00	1,860.17	860.17-	186.02
Total Other Local Revenue		95,000.00	132,284.00	1,860.17	130,423.83	1.41
Total Year To Date Revenues		95,000.00	132,284.00	1,860.17	130,423.83	1.41

Object	Description	Adopted Budget	Revised Budget	Actual	Balance	% Used
Other Financing Sources						
Other Financing Sources						
8919	OthrAuthorizdIntrFundTrnsfrsln	564,068.00				NO BDGT
Total Other Financing Sources		564,068.00	.00	.00	.00	NO BDGT
Total Year To Date Other Financing Sources		564,068.00	.00	.00	.00	NO BDGT

Fund 26 - RDA		Fiscal Year 2022/23 Through December 2022		
Object	Description	Beginning Balance	Year to Date Activity	Ending Balance
Fund Reconciliation				
Assets				
9110	CashinCountyTreasury	944,197.49	1,860.17	946,057.66
9111	FairVluAdjustmt2CashCntyTrsury	1,250.23		1,250.23
9200	AccountsReceivable	435.44		435.44
	Total Assets	945,883.16	1,860.17	947,743.33
	Calculated Fund Balance	945,883.16	1,860.17	947,743.33
Beginning Fund Balance				
9791	BeginningFundBalance	945,883.16		945,883.16
	Beginning Fund Balance Proof	.00	1,860.17	1,860.17
Change in Fund Balance - Excess Revenues (Expenditures)			1,860.17	

Memo Only - Ending Fund Balance Accounts

		Adopted	Revised
Other Designations			
9790	EndingFundBalance	1,522,201.00	1,078,167.00

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Financial Statement

Fund 26 - RDA		Fiscal Year 2022/23 Through December 2022				
Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
Revenues, Expenditures, and Changes in Fund Balance						
A. Revenues	95,000.00	132,284.00		1,860.17	130,423.83	1.41
B. Expenditures						
C. Subtotal (Revenue LESS Expense)	95,000.00	132,284.00		1,860.17	130,423.83	
D. Other Financing Sources and Uses						
Sources	564,068.00					NO BDGT
LESS Uses						
E. Net Change in Fund Balance	659,068.00	132,284.00		1,860.17	130,423.83	
F. Fund Balance:						
Beginning Balance (9791)	863,133.00	945,883.00		945,883.16		
Audit Adjustments (9793)						
Other Restatements (9795)						
Adjusted Beginning Balance	863,133.00	945,883.00		945,883.16		
G. Calculated Ending Balance	1,522,201.00	1,078,167.00		947,743.33		
*Components of Ending Fund Balance						
Legally Restricted (9740)						
Other Designations (9780)						
Undesig/Unapprop (9790)	1,522,201.00	1,078,167.00				
Other						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	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	2,462,577.00	2,462,577.00	134,356.40	300,000.00	2,162,577.00	87.8%
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			2,462,577.00	2,462,577.00	134,356.40	300,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,462,577.00)	(2,462,577.00)	(134,356.40)	(300,000.00)		
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	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)			(2,462,577.00)	(2,462,577.00)	(134,356.40)	(300,000.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,286,715.00	3,286,715.00		804,348.00	(2,482,367.00)	-75.5%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,286,715.00	3,286,715.00		804,348.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,286,715.00	3,286,715.00		804,348.00		
2) Ending Balance, June 30 (E + F1e)			824,138.00	824,138.00		504,348.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		6,972.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	824,138.00	824,138.00		497,376.00		
Special Reserve Fund for Capital Outlay Projects	0000	9780		824,138.00				
Special Reserve Fund for Capital Outlay Projects	0000	9780	824,138.00					
Special Reserve Fund for Capital Outlay Projects	0000	9780				497,376.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	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%

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)
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	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	2,462,577.00	2,462,577.00	134,356.40	300,000.00	2,162,577.00	87.8%
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			2,462,577.00	2,462,577.00	134,356.40	300,000.00	2,162,577.00	87.8%
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,462,577.00	2,462,577.00	134,356.40	300,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
5650	FEMA Public Assistance Funds	6,972.00
Total, Restricted Balance		6,972.00

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Financial Statement

Fund 40 - SpecResCapitalOutlayFund				Fiscal Year 2022/23 Through December 2022		
Object	Description	Adopted Budget	Revised Budget	Revenue	Balance	% Rcvd
Revenue Detail						
Other Local Revenue						
8660	Interest			1,120.69	1,120.69-	NO BDGT
Total Other Local Revenue		.00	.00	1,120.69	1,120.69-	NO BDGT
Total Year To Date Revenues		.00	.00	1,120.69	1,120.69-	NO BDGT

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
Expenditure Detail							
Capital Outlay							
6400	Equipment	2,462,577.00	300,000.00		134,356.40	165,643.60	44.79
Total Capital Outlay		2,462,577.00	300,000.00	.00	134,356.40	165,643.60	44.79
Total Year To Date Expenditures		2,462,577.00	300,000.00	.00	134,356.40	165,643.60	44.79

Fund 40 - SpecResCapitalOutlayFund		Fiscal Year 2022/23 Through December 2022		
Object	Description	Beginning Balance	Year to Date Activity	Ending Balance
Fund Reconciliation				
Assets				
9110	CashinCountyTreasury	831,109.51	133,235.71-	697,873.80
9111	FairVluAdjustmt2CashCntyTrsury	26,761.73-		26,761.73-
	Total Assets	804,347.78	133,235.71-	671,112.07
	Calculated Fund Balance	804,347.78	133,235.71-	671,112.07
Beginning Fund Balance				
9791	BeginningFundBalance	804,347.78		804,347.78
	Beginning Fund Balance Proof	.00	133,235.71-	133,235.71-
Change in Fund Balance - Excess Revenues (Expenditures)			(133,235.71)	

Memo Only - Ending Fund Balance Accounts			
		Adopted	Revised
Other Designations			
9790	EndingFundBalance	824,138.00	504,348.00

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Financial Statement

Fund 40 - SpecResCapitalOutlayFund			Fiscal Year 2022/23 Through December 2022			
Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
Revenues, Expenditures, and Changes in Fund Balance						
A. Revenues				1,120.69	1,120.69-	NO BDGT
B. Expenditures	2,462,577.00	300,000.00		134,356.40	165,643.60	44.79
C. Subtotal (Revenue LESS Expense)	2,462,577.00-	300,000.00-		133,235.71-	166,764.29-	
D. Other Financing Sources and Uses						
Sources						
LESS Uses						
E. Net Change in Fund Balance	2,462,577.00-	300,000.00-		133,235.71-	166,764.29-	
F. Fund Balance:						
Beginning Balance (9791)	3,286,715.00	804,348.00		804,347.78		
Audit Adjustments (9793)						
Other Restatements (9795)						
Adjusted Beginning Balance	3,286,715.00	804,348.00		804,347.78		
G. Calculated Ending Balance	824,138.00	504,348.00		671,112.07		
*Components of Ending Fund Balance						
Legally Restricted (9740)						
Other Designations (9780)						
Undesig/Unapprop (9790)	824,138.00	504,348.00				
Other						

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	3,500.00	3,500.00	948.87	3,500.00	0.00	0.0%
4) Other Local Revenue		8600-8799	509,000.00	509,000.00	240.88	509,000.00	0.00	0.0%
5) TOTAL, REVENUES			512,500.00	512,500.00	1,189.75	512,500.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	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	564,350.00	564,350.00	(570,000.00)	564,350.00	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			564,350.00	564,350.00	(570,000.00)	564,350.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(51,850.00)	(51,850.00)	571,189.75	(51,850.00)		
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)			(51,850.00)	(51,850.00)	571,189.75	(51,850.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	831,731.00	831,731.00		897,956.00	66,225.00	8.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			831,731.00	831,731.00		897,956.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			831,731.00	831,731.00		897,956.00		
2) Ending Balance, June 30 (E + F1e)			779,881.00	779,881.00		846,106.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	779,881.00	779,881.00		846,106.00		
Bond Interest and Redemption Fund	0000	9780		779,881.00				
Bond Interest and Redemption Fund	0000	9780	779,881.00					
Bond Interest and Redemption Fund	0000	9780				846,106.00		
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								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	2,000.00	2,000.00	948.87	2,000.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	1,500.00	1,500.00	0.00	1,500.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,500.00	3,500.00	948.87	3,500.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	300,000.00	300,000.00	0.00	300,000.00	0.00	0.0%
Unsecured Roll		8612	200,000.00	200,000.00	240.88	200,000.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8614	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	4,000.00	4,000.00	0.00	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			509,000.00	509,000.00	240.88	509,000.00	0.00	0.0%
TOTAL, REVENUES			512,500.00	512,500.00	1,189.75	512,500.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	555,000.00	555,000.00	(570,000.00)	555,000.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	9,350.00	9,350.00	0.00	9,350.00	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)			564,350.00	564,350.00	(570,000.00)	564,350.00	0.00	0.0%
TOTAL, EXPENDITURES			564,350.00	564,350.00	(570,000.00)	564,350.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
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		7614	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

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Financial Statement

Fund 51 - BondInterestandRedemptionFund				Fiscal Year 2022/23 Through December 2022		
Object	Description	Adopted Budget	Revised Budget	Revenue	Balance	% Rcvd
Revenue Detail						
Other State Revenues						
8571	VotdIndbtednesLeviHmownrExmptn	2,000.00	2,000.00	948.87	1,051.13	47.44
8572	VtdIndbtdnsLevOtrSbvntnsInLuTx	1,500.00	1,500.00		1,500.00	
Total Other State Revenues		3,500.00	3,500.00	948.87	2,551.13	27.11
Other Local Revenue						
8611	VotedIndebtednssLevieSecurdRol	300,000.00	300,000.00		300,000.00	
8612	VotdIndebtednesLevieUnscurdRol	200,000.00	200,000.00	240.88	199,759.12	0.12
8614	VotdIndbtdnssLevieSuplmntlTaxe	5,000.00	5,000.00		5,000.00	
8660	Interest	4,000.00	4,000.00		4,000.00	
Total Other Local Revenue		509,000.00	509,000.00	240.88	508,759.12	0.05
Total Year To Date Revenues		512,500.00	512,500.00	1,189.75	511,310.25	0.23

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
Expenditure Detail							
Debt Service							
7433	BondRedemptions	555,000.00	555,000.00		570,000.00-	1,125,000.00	-102.70
7434	BondInterestOtherServiceCharge	9,350.00	9,350.00			9,350.00	
Total Debt Service		564,350.00	564,350.00	.00	570,000.00-	1,134,350.00	-101.00
Total Year To Date Expenditures		564,350.00	564,350.00	.00	570,000.00-	1,134,350.00	-101.00

Fund 51 - BondInterestandRedemptionFund		Fiscal Year 2022/23 Through December 2022		
Object	Description	Beginning Balance	Year to Date Activity	Ending Balance
Fund Reconciliation				
Assets				
9110	CashinCountyTreasury	890,974.05	571,189.75	1,462,163.80
9111	FairVluAdjustmnt2CashCntyTrsury	5,426.73		5,426.73
9200	AccountsReceivable	1,555.70		1,555.70
Total Assets		897,956.48	571,189.75	1,469,146.23
Calculated Fund Balance		897,956.48	571,189.75	1,469,146.23
Beginning Fund Balance				
9791	BeginningFundBalance	897,956.48		897,956.48
Beginning Fund Balance Proof		.00	571,189.75	571,189.75
Change in Fund Balance - Excess Revenues (Expenditures)			571,189.75	

Memo Only - Ending Fund Balance Accounts

		Adopted	Revised
Other Designations			
9790	EndingFundBalance	779,881.00	846,106.00

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Financial Statement

Fund 51 - BondInterestandRedemptionFund			Fiscal Year 2022/23 Through December 2022			
Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
Revenues, Expenditures, and Changes in Fund Balance						
A. Revenues	512,500.00	512,500.00		1,189.75	511,310.25	0.23
B. Expenditures	564,350.00	564,350.00		570,000.00-	1,134,350.00	-101.00
C. Subtotal (Revenue LESS Expense)	51,850.00-	51,850.00-		571,189.75	623,039.75-	
D. Other Financing Sources and Uses						
Sources						
LESS Uses						
E. Net Change in Fund Balance	51,850.00-	51,850.00-		571,189.75	623,039.75-	
F. Fund Balance:						
Beginning Balance (9791)	831,731.00	897,956.00		897,956.48		
Audit Adjustments (9793)						
Other Restatements (9795)						
Adjusted Beginning Balance	831,731.00	897,956.00		897,956.48		
G. Calculated Ending Balance	779,881.00	846,106.00		1,469,146.23		
*Components of Ending Fund Balance						
Legally Restricted (9740)						
Other Designations (9780)						
Undesig/Unapprop (9790)	779,881.00	846,106.00				
Other						