



PINER-OLIVET
UNION SCHOOL DISTRICT

2022-23
1st Interim Financial Report

December 14, 2022

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PINER-OLIVET UNION SCHOOL DISTRICT
2022-23
1st INTERIM FINANCIAL REPORT

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Piner-Olivet Union School District -- Student Outcomes

Mastery of the following competencies is the cornerstone of the Piner-Olivet District program. In addition to the knowledge described in the California Content Standards, these competencies are the foundation of our culture and academic goals. We believe that students proficient in these skills and behaviors will be successful on any path they choose.

Personal Integrity

Students handle themselves with confidence and act with honesty and courage. They commit to their developing beliefs and are willing to assume roles as inquiring observers, active participants, and dynamic leaders. They demonstrate positive working relationships across diverse groups, accept personal responsibility for their actions, and remain open to learning from the feedback and guidance of others.

Productive Collaboration

Students develop and use the skills necessary to plan and engage in group projects. They work to resolve social and logistical conflicts and devise solutions to meet diverse needs. They collectively set goals and develop strategies to meet those goals. They evaluate the effectiveness of their approach and constructively adapt to new understandings as they arise.

Critical and Creative Thinking

Students identify problems and pursue opportunities from multiple perspectives. They locate, organize, analyze, and apply key information in inventive and imaginative ways. They design, evaluate, and employ a variety of strategies, tools, and skills to achieve innovative results. Students are independent, creative, and critical thinkers who question and connect to the world around them from both big picture and focused perspectives.

Effective Communication

Students understand and practice effective communication using verbal and nonverbal language with intent, awareness, and accuracy. They are empathetic, emotionally intelligent, persuasive, and articulate. They are skillful self-advocates who effectively communicate their needs. Students internalize and present their understandings and ideas with confidence and clarity. Employing a variety of media, they use practical, academic, and artistic abilities to convey meaning in a clear and engaging fashion.

Reflective Learning

Students excel at making critical observations about their own learning and potential. They formulate meaningful and relevant questions that inspire and encourage further inquiry. Students consistently take charge of their education by reflecting upon and revising their own practices.

Citizenship and Global Responsibility

Students are engaged and informed citizens. They are empowered to create positive change in themselves, their communities, and the world. They are mindful and principled decision makers who understand the long and short-term effects of their actions on others and the environment. They practice compassionate, ethical, and active citizenship in local, global, and virtual settings. Students strive to achieve balance between their own needs and the needs of others.

Resiliency and Drive

Students are adept at taking intelligent risks and view mistakes as necessary steps toward learning and growth. They consciously identify their intentions and desires. They possess the tenacity and determination to work individually and collaboratively. They are self-motivated and self-regulated. Piner-Olivet students confront challenges and persevere through adversity.

BUDGET DEVELOPMENT

Piner-Olivet Union School District
2022-2023 Budget Development and Operations Calendar
 Board Adopted: June 8, 2022

DATE	ACTIVITY	Whose Responsibility		PURPOSE
		Prepares and/or Presents	Discusses and/or Approves	
Within 45 days of State Budget Adoption	Budget updates	CBO	School Board adopts	Update of financial status as required by State
September meeting	Approve resolution for Adopting the GANN Limit	CBO	School Board to approve	Comply with California Constitution Article XIII B (Added by Prop. 4)
September meeting	Hold public hearing regarding the sufficiency of instructional materials	Director of Innovative Learning	School Board to hold public hearing	Comply with Ed Code 60119
September meeting	Review final unaudited actuals from prior year budget	CBO	School Board to review any discrepancies between current year budget and prior year budget	Ending balance is no longer estimated, will know true numbers
September meeting	Review updated schools' Comprehensive Safety Plans	Superintendent Site Admin.	School Board to review and adopt	Update of Comprehensive Safety Plans by March 1 st as required by law
September	Review GASB 75 Actuarial Report – must be updated every two years	CBO	CBO to review and have report renewed if needed	Comply with GASB 75 requirement
September	Review Asbestos Management Plan – must have re-inspection every three years	CBO	CBO to review and have inspection completed if needed	Comply with AHERA regulations
October meeting	Adopt resolution regarding the sufficiency of instructional materials	N/A	School Board to adopt resolution	Comply with Ed Code 60119
October meeting	Review progress towards goals outlined in LCAPs	Superintendent Site Admin.	School Board Superintendent	Update Board on progress toward LCAP goals
October meeting	Review status of prior year summer maintenance/construction projects	CBO (Supervisor of M/O)	CBO School Board	Review the maintenance/construction projects from the prior summer
October	Annual progress report for prior year and updated plan for current year for Title I, GATE, and ELL Programs presented to Site Councils	Superintendent Site Admin	Superintendent or Designee Site Councils	Give information to Site Council to be used in updating Single Plans for Student Achievement
October	School Site Councils have two meetings to revise Single Plan for Student Achievement District Office Staff review Single Plans for Student Achievement and return to Site Councils with suggested changes	Site Councils Superintendent Site Admin	Site Councils Superintendent or Designee	Update Single Plans for Student Achievement to concur with revised District Areas of Focus
November	Report out to LCAP stakeholders – prior year progress made toward LCAP goals Begin LCAP revision process	Superintendent Site Admin LCAP Stakeholders	Superintendent or Designee	Comply with State laws regarding LCAP
November meeting	School Site Councils present revised Single Plan for Student Achievement, include updated budget for current year, annual progress report for prior year	Superintendent Site Admin. CBO (Budget info to Site Admin only)	School Board to approve or request modifications	Updated Single Plans for Student Achievement approved in a timely manner so that staff can begin working on achieving District Areas of Focus <i>and</i> LCAP goals
November meeting	Review new programs approved by State for current year budget if applicable	Superintendent CBO	Superintendent and CBO to approve expenditure procedures for each new program	Give direction to staff and site councils
November	Review Developer Fee Justification Report – must be updated every five years	CBO	CBO to review and have report renewed if needed	Comply with developer fee regulations
December	Continue stakeholder engagement and LCAP revision process	Superintendent Site Admin LCAP Stakeholders	Superintendent or Designee	Comply with State laws regarding LCAP that LCAP revision is an ongoing process
December meeting	1 st Interim Financial Report and budget updates for current year budget for District and all charter schools	CBO	School Board to adopt	Update of financial status as required by State and monitor financial status of charter schools
January meeting	Audit Report and audit findings corrections reviewed	CBO	School Board to accept audit report and approve audit findings corrections, if any	Comply with law regarding annual audit

January & February	Continue stakeholder engagement and LCAP revision process	Superintendent Site Admin/LCAP Stakeholders	Superintendent or Designee LCAP Stakeholders	Comply with State laws regarding LCAP that LCAP revision is an ongoing process
January meeting	Begin discussion of summer maintenance/construction projects	CBO (Supervisor of M/O)	CBO School Board	Begin to determine summer projects, funding for projects, bid timelines if needed
February meeting	Report to Board on LCAP engagement and revision process	Superintendent Site Admin	Superintendent School Board	Continue with LCAP engagement and revision process
February meeting	Continue discussion of summer maintenance/construction projects	CBO (Supervisor of M/O)	CBO School Board	Continue to determine summer projects, funding for projects, bid timelines if needed
March meeting	2nd Interim Financial Report and budget updates for current year budget for District and all charters	CBO	School Board to adopt	Update of financial status as required by State and monitor financial status of charter schools
March meeting	Review preliminary budget for next budget year for District and all charters to check for alignment with LCAPs	Superintendent Site Admin CBO	School Board and Stakeholders begin process of aligning budgets to LCAPs	Begin to match budget expenditures to LCAPs and District Areas of Focus
April	Finalize LCAP work with stakeholders Respond to LCAP comments in writing	Superintendent Site Admin	Superintendent or Designee Stakeholders	Complete work with LCAP stakeholders so that LCAP can be finalized for public hearing at May meeting Comply with LCAP law regarding responding to comments in writing
April meeting	Continue to review preliminary budget for next budget year for District and all charters	Superintendent Site Admin CBO	School Board and Stakeholders continue process of aligning budgets to LCAPs	Continue work aligning budgets to LCAPs and District Areas of Focus
April meeting	Finalize discussion of summer maintenance/construction projects	CBO (Supervisor of M/O)	CBO School Board	Review summer projects, funding for projects, and approve bids if available.
April/May	Annual reports from School-Connected Organizations	Site Admin. School-Connected Org	School Board to review and approve requests for recognition as School- Connected Organizations	Comply with Board Policy 1230
May	School Site Councils develop budget and preliminary revisions to Single Plan for Student Achievement, include staff development plans and support services District Office Staff review SPSA and return to Site Councils with suggested changes	Superintendent Site Councils	Site Councils Superintendent or Designee	Plan for next year and prepare to give input to Governing Board early enough to be incorporated into the District LCAP and budget
May meeting	Adopt resolution allowing year end budget updates	N/A	School Board	Comply with Ed Code allowing Board resolution authorizing year end budget updates
June – 1st meeting	Public Hearing on LCAP and draft budget Approve Budget Development and Operations Calendar for budget year	Superintendent Site Admin CBO	School Board and stakeholders to review LCAP and draft budget at public hearing	Comply with laws regarding LCAP and budget public hearing – must be held at a meeting prior to the meeting at which the LCAP and budget are adopted
June – 1 st meeting	Review report of summer maintenance/construction projects	CBO (Supervisor of M/O)	CBO School Board	Review summer projects, funding for projects, and approve bids if needed
June – 1 st meeting	Adopt Resolution for negative cash balances if needed	CBO	School Board to adopt resolution if needed	Resolution must be adopted and submitted to SCOE by mid-June
June – 2 nd meeting	Adopt LCAP and final budget for next budget year for District and all charters	N/A	School Board to adopt LCAP and final budget	Final LCAP and budget must be adopted by July 1
August	Resolution Esigning the District's Agent for Non-State due by August 2023			
August	Resolution POUUSD, State of California, Adoption of Conflict of Interest Code due by August 2022			

PINER-OLIVET USD ENROLLMENT TO P2 ADA TREND

School Year CBEDS Date	2014-15 Oct. 2014	2015-16 Oct. 2015	2016-17 Oct. 2016	2017-18 Oct. 2017	2018-19 Oct. 2018	2019-20 Oct. 2019	2020-21 Oct. 2020	2021-22 Oct. 2021	2022-23 Oct. 2022	2023-24 Oct. 2023	2024-25 Oct. 2024
Piner-Olivet K-6											
Jack London (2003)	336	331	345	302	279	278	267	263	281	262	262
Olivet (1969)	332	323	305	317	319	336	316	295	310	288	287
Schaefer (1990)	444	448	449	430	345	348	355	326	304	294	292
Total CBEDS (enrollment)	1,112	1,102	1,099	1,049	943	962	938	884	895	844	841
Total P2 ADA	1,066.57	1,058.54	1,045.84	1,008.44	903.45	910.57	910.57	822.88	834.65	790.48	796.03
Percentage of ADA to CBEDS	0.959	0.961	0.952	0.961	0.958	0.947	0.971	0.931	0.933	0.937	0.947
Jack London K-6											
TK (effective FY22/23 - cohort 1)									13	12	16
K	42	48	47	29	36	33	34	31	36	33	31
1	39	43	48	44	33	35	33	38	37	35	32
2	42	36	48	42	46	35	36	34	38	36	35
3	68	41	35	48	44	46	35	35	35	39	34
4	53	70	41	36	46	44	46	30	34	33	37
5	57	60	69	44	32	49	42	50	37	38	36
6	29	28	52	59	38	33	37	42	44	31	36
SDC	Inc	Inc	Inc	Inc	Inc	Inc	Inc	Inc	Inc		
NPS	6	5	5	0	4	3	4	3	7	5	5
Total CBEDS (enrollment)	336	331	345	302	279	278	267	263	281	262	262
Total P2 ADA (PY are funded P-2: do NOT use funded P2)	340.50	329.66	342.07	307.51	272.56	267.90	267.90	246.79	263.68	246.28	250.31
Percentage of ADA to CBEDS	1.013	0.996	0.992	1.018	0.977	0.964	1.003	0.938	0.938	0.940	0.955

School Year CBEDS Date	2014/2015 Oct. 2014	2015/2016 Oct. 2015	2016/2017 Oct. 2016	2017-18 Oct. 2017	2018-19 Oct. 2018	2019-20 Oct. 2019	2020-21 Oct. 2020	2021-22 Oct. 2021	2022-23 Oct. 2022	2023-24 Oct. 2023	2024-25 Oct. 2024
Olivet Charter K-6											
TK						20	17	17	17	14	18
K (enrollment includes both TK/K until 2019-20)	73	68	64	60	67	48	42	43	40	37	36
1	39	49	47	48	43	46	46	48	53	42	39
2	23	39	50	47	46	45	45	39	48	47	41

PINER-OLIVET USD ENROLLMENT TO P2 ADA TREND

School Year CBEDS Date	2014-15 Oct. 2014	2015-16 Oct. 2015	2016-17 Oct. 2016	2017-18 Oct. 2017	2018-19 Oct. 2018	2019-20 Oct. 2019	2020-21 Oct. 2020	2021-22 Oct. 2021	2022-23 Oct. 2022	2023-24 Oct. 2023	2024-25 Oct. 2024
3	55	29	37	48	47	50	45	44	48	47	47
4	32	53	30	38	44	48	43	35	40	37	43
5	54	30	52	30	43	42	45	39	38	39	34
6	47	51	19	46	29	37	33	30	26	25	29
Homestudy	9	4	6		Inc	Inc	Inc	NA	NA	NA	NA
Total CBEDS (enrollment)	332	323	305	317	319	336	316	295	310	288	287
Total P2 ADA	301.78	299.90	286.89	300.41	303.71	315.69	315.69	271.30	286.75	267.84	269.78
Percentage of ADA to CBEDS	0.909	0.928	0.941	0.948	0.952	0.940	0.999	0.920	0.925	0.930	0.940
Schaefer Charter K-6											
TK (effective FY2023/24 - cohort 1)										12	16
K	65	65	69	50	45	45	47	47	39	38	37
1	65	70	66	65	45	48	44	45	39	38	38
2	69	63	73	67	57	45	47	45	44	39	38
3	71	71	56	73	58	57	46	37	50	44	39
4	62	60	71	58	53	62	59	46	38	45	45
5	60	61	59	66	42	58	59	52	42	37	44
6	52	58	55	51	45	33	53	54	52	41	35
Total CBEDS (enrollment)	444	448	449	430	345	348	355	326	304	294	292
Total P2 ADA	424.29	428.98	416.88	400.52	327.18	326.98	326.98	304.79	284.22	276.36	275.94
Percentage of ADA to CBEDS	0.956	0.958	0.928	0.931	0.948	0.940	0.921	0.935	0.935	0.940	0.945
Piner-Olivet Charter (1996)											
School Year CBEDS Date	2014/2015 Oct. 2014	2015/2016 Oct. 2015	2016/2017 Oct. 2016	2017-18 Oct. 2017	2018-19 Oct. 2018	2019-20 Oct. 2019	2020-21 Oct. 2020	2021-22 Oct. 2021	2022-23 Oct. 2022	2023-24 Oct. 2023	2024-25 Oct. 2024
6	0	0	0	0	0	0	0	0	0	0	0
7	109	98	98	106	104	100	100	107	108	106	104
8	102	108	103	100	97	109	101	91	108	107	105
Homestudy	7	12	6								
Total CBEDS (enrollment)	218	218	207	206	201	209	201	198	216	213	209
Total P2 ADA	209.95	210.52	203.27	187.68	193.07	200.41	200.41	190.66	207.99	205.10	201.25

PINER-OLIVET USD ENROLLMENT TO P2 ADA TREND

School Year CBEDS Date	2014-15 Oct. 2014	2015-16 Oct. 2015	2016-17 Oct. 2016	2017-18 Oct. 2017	2018-19 Oct. 2018	2019-20 Oct. 2019	2020-21 Oct. 2020	2021-22 Oct. 2021	2022-23 Oct. 2022	2023-24 Oct. 2023	2024-25 Oct. 2024
Percentage of ADA to CBEDS	0.963	0.966	0.982	0.911	0.961	0.959	0.997	0.963	0.963	0.963	0.963
Northwest Prep at Piner-Olivet (2004)											
TK-3 (new in FY21/22 - Online Academy ends 21/22)								21	6	8	9
Grades 4-6 (new in FY21/22 -Online Academy ends 21/22)								18	8	9	10
7	13	16	19	18	28	18	14	12	27	14	11
8	14	13	23	14	19	26	21	17	14	16	16
9	17	23	24	18	16	18	16	25	13	20	19
10	18	16	21	16	18	16	17	16	25	19	20
11	13	12	19	20	19	17	18	17	15	25	20
12	14	15	10	17	17	14	15	16	16	15	23
Homestudy											
Total CBEDS (enrollment)	89	95	116	103	117	109	101	142	124	126	128
Total P2 ADA	69.98	94.12	105.01	100.06	107.20	102.79	102.79	131.93	115.21	117.18	120.32
Percentage of ADA to CBEDS	0.786	0.991	0.905	0.971	0.916	0.943	1.018	0.929	0.929	0.930	0.940
Grand Total CBEDS	1,419	1,415	1,422	1,358	1,261	1,280	1,240	1,224	1,235	1,183	1,178
Grand Total P2 ADA	1,346.50	1,363.18	1,354.12	1,296.18	1,203.72	1,213.77	1,213.77	1,145.47	1,157.85	1,112.76	1,117.61
Grand Total Enrollment	1,419	1,415	1,422	1,358	1,261	1,280	1,240	1,224	1,235	1,183	1,178

Piner-Olivet Union Elementary (70870) - FY2022/23 1st Interim		11.7.2022			
	2021-22	2022-23	2023-24	2024-25	
SUMMARY OF FUNDING					
General Assumptions					
COLA & Augmentation	5.07%	13.26%	5.38%	4.02%	
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%	
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%	
LCFF Entitlement					
Base Grant	\$2,239,024	\$2,543,647	\$2,690,411	\$2,715,092	
Grade Span Adjustment	124,186	143,102	161,192	160,460	
Supplemental Grant	255,180	289,363	297,423	277,836	
Concentration Grant	-	-	-	-	
Add-ons: Targeted Instructional Improvement Block Grant	57,400	57,400	57,400	57,400	
Add-ons: Home-to-School Transportation	165,000	165,000	173,877	180,867	
Add-ons: Small School District Bus Replacement Program	-	-	-	-	
Add-ons: Transitional Kindergarten	-	34,319	33,438	47,147	
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	\$2,840,790	\$3,232,831	\$3,413,741	\$3,438,802	
Miscellaneous Adjustments	-	-	-	-	
Economic Recovery Target	57,989	57,989	57,989	57,989	
Additional State Aid	-	-	-	-	
Total LCFF Entitlement	2,898,779	3,290,820	3,471,730	3,496,791	
LCFF Entitlement Per ADA	\$ 10,551	\$ 11,940	\$ 12,543	\$ 13,023	
Components of LCFF By Object Code					
State Aid (Object Code 8011)	\$ 1,332,591	\$ 1,583,015	\$ 1,664,470	\$ 1,673,118	
EPA (for LCFF Calculation purposes)	\$ 73,511	\$ 174,121	\$ 231,397	\$ 284,893	
<i>Local Revenue Sources:</i>					
Property Taxes (Object 8021 to 8089)	\$ 6,509,228	\$ 6,509,228	\$ 6,509,228	\$ 6,509,228	
In-Lieu of Property Taxes (Object Code 8096)	(4,985,166)	(4,975,544)	(4,933,365)	(4,970,448)	
<i>Property Taxes net of In-Lieu</i>	<i>\$ 1,524,062</i>	<i>\$ 1,533,684</i>	<i>\$ 1,575,863</i>	<i>\$ 1,538,780</i>	
TOTAL FUNDING	2,930,164	3,290,820	3,471,730	3,496,791	
Basic Aid Status	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	
Excess Taxes	\$ -	\$ -	\$ -	\$ -	
EPA in Excess to LCFF Funding	\$ 31,385	\$ -	\$ -	\$ -	
Total LCFF Entitlement	2,898,779	3,290,820	3,471,730	3,496,791	
SUMMARY OF EPA					
% of Adjusted Revenue Limit - Annual	73.31789035%	42.11134218%	42.11134218%	42.11134218%	
% of Adjusted Revenue Limit - P-2	73.31789035%	42.11134218%	42.11134218%	42.11134218%	
EPA (for LCFF Calculation purposes)	\$ 73,511	\$ 174,121	\$ 231,397	\$ 284,893	
EPA, Current Year (Object Code 8012)	\$ 73,511	\$ 174,121	\$ 231,397	\$ 284,893	
<i>(P-2 plus Current Year Accrual)</i>					
EPA, Prior Year Adjustment (Object Code 8019)	\$ (9,822.00)	\$ (83,306.00)	\$ -	\$ -	
<i>(P-A less Prior Year Accrual)</i>					
Accrual (from Data Entry tab)	-	-	-	-	

Piner-Olivet Union Elementary (70870) - FY2022/23 1st Interim		11.7.2022			
	2021-22	2022-23	2023-24	2024-25	
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES					
Base Grant (Excludes add-ons for TIIG and Transportation)	\$ 2,421,199	\$ 2,744,738	\$ 2,909,592	\$ 2,933,541	
Supplemental and Concentration Grant funding in the LCAP year	\$ 255,180	\$ 289,363	\$ 297,423	\$ 277,836	
Percentage to Increase or Improve Services	10.54%	10.54%	10.22%	9.47%	
SUMMARY OF STUDENT POPULATION					
Unduplicated Pupil Population					
Enrollment	263	281	262	262	
COE Enrollment	6	8	6	6	
Total Enrollment	269	289	268	268	
Unduplicated Pupil Count					
Unduplicated Pupil Count	158	138	126	126	
COE Unduplicated Pupil Count	3	3	3	3	
Total Unduplicated Pupil Count	161	141	129	129	
Rolling %, Supplemental Grant	53.9900%	53.8500%	52.1500%	48.3100%	
Rolling %, Concentration Grant	53.9900%	53.8500%	52.1500%	48.3100%	

Piner-Olivet Union Elementary (70870) - FY2022/23 1st Interim		11.7.2022			
		2021-22	2022-23	2023-24	2024-25
SUMMARY OF LCFF ADA					
Third Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)					
Grades TK-3			143.86	143.86	137.45
Grades 4-6			120.15	120.15	119.15
Grades 7-8			-	-	-
Grades 9-12			-	-	-
LCFF Subtotal		-	264.01	264.01	256.60
NSS		-	-	-	-
Combined Subtotal		-	264.01	264.01	256.60
Second Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)					
Grades TK-3			143.86	137.45	154.75
Grades 4-6			120.15	119.15	111.69
Grades 7-8			-	-	-
Grades 9-12			-	-	-
LCFF Subtotal		-	264.01	256.60	266.44
NSS		-	-	-	-
Combined Subtotal		-	264.01	256.60	266.44
Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)					
Grades TK-3		143.86	137.45	154.75	151.25
Grades 4-6		120.15	119.15	111.69	99.66
Grades 7-8		-	-	-	-
Grades 9-12		-	-	-	-
LCFF Subtotal		264.01	256.60	266.44	250.91
NSS		-	-	-	-
Combined Subtotal		264.01	256.60	266.44	250.91
Prior 3-Year Average ADA (adjusted for +/- current year charter shift)					
Grades TK-3			141.72	145.35	147.82
Grades 4-6			119.82	117.00	110.17
Grades 7-8			-	-	-
Grades 9-12			-	-	-
LCFF Subtotal			261.54	262.35	257.99
NSS			-	-	-
Combined Subtotal			261.54	262.35	257.99
Current Year Charter Shift ADA for the Hold Harmless and Prior 3-Year Average		-	9.33	9.33	9.33
Current Year ADA					
Grades TK-3		129.03	149.20	145.70	141.40
Grades 4-6		112.86	107.91	95.88	104.14
Grades 7-8		-	-	-	-
Grades 9-12		-	-	-	-
LCFF Subtotal		241.89	257.11	241.58	245.54
NSS		-	-	-	-
Combined Subtotal		241.89	257.11	241.58	245.54
Change in LCFF ADA (excludes NSS ADA)		(22.12)	0.51	(24.86)	(5.37)
		Decline	Increase	Decline	Decline

Piner-Olivet Union Elementary (70870) - FY2022/23 1st Interim		11.7.2022			
	2021-22	2022-23	2023-24	2024-25	
2021-22 Proxy ADA Determination - for School District Calculations only. Funding for charter schools under Section 123 of AB 181 will be allocated outside of the LCFF and app					
Yield Calculation					
Total ADA	252.39				
Total Enrollment	269.00				
Attendance Yield	93.8253%				
Quotient	1.0222				
2021-22 Proxy ADA					
Grades TK-3	131.90				
Grades 4-6	115.37				
Grades 7-8	-				
Grades 9-12	-				
Subtotal	247.27				
NSS					
Combined Subtotal					
Funded LCFF ADA (greater of current year, prior year or 3-prior year average)					
Grades TK-3	143.86	141.72	154.75	147.82	
Grades 4-6	120.15	119.82	111.69	110.17	
Grades 7-8	-	-	-	-	
Grades 9-12	-	-	-	-	
Subtotal	264.01	261.54	266.44	257.99	
	<i>Prior</i>	<i>3-PY Average</i>	<i>Prior</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	3.63	8.44	5.64	5.73	
Grades 4-6	7.10	5.64	4.70	4.78	
Grades 7-8	-	-	-	-	
Grades 9-12	-	-	-	-	
Subtotal	10.73	14.08	10.34	10.51	
ACTUAL ADA (Current Year Only)					
Grades TK-3	132.58	157.64	151.34	147.13	
Grades 4-6	119.81	113.55	100.58	108.92	
Grades 7-8	-	-	-	-	
Grades 9-12	-	-	-	-	
Total Actual ADA	252.39	271.19	251.92	256.05	
TOTAL FUNDED ADA					
Grades TK-3	147.49	150.16	160.39	153.55	
Grades 4-6	127.25	125.46	116.39	114.95	
Grades 7-8	-	-	-	-	
Grades 9-12	-	-	-	-	
Total	274.74	275.62	276.78	268.50	
<i>Funded Difference (Funded ADA less Actual ADA)</i>	22.35	4.43	24.86	12.45	
FUNDED ADA for the Transitional Kindergarten Add-on					
Current Year TK ADA		12.20	11.28	15.29	

Olivet Elementary Charter (6066344) - FY2022/23 1st Interim		11.7.2022			
	2021-22	2022-23	2023-24	2024-25	
SUMMARY OF FUNDING					
General Assumptions					
COLA & Augmentation	5.07%	13.26%	5.38%	4.02%	
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%	
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%	
LCFF Entitlement					
Base Grant	\$2,255,010	\$2,641,626	\$2,600,781	\$2,725,625	
Grade Span Adjustment	151,434	181,594	174,779	177,796	
Supplemental Grant	242,955	280,797	274,281	256,604	
Concentration Grant	-	-	-	-	
Add-ons: Targeted Instructional Improvement Block Grant	-	-	-	-	
Add-ons: Home-to-School Transportation	-	-	-	-	
Add-ons: Small School District Bus Replacement Program	-	-	-	-	
Add-ons: Transitional Kindergarten	-	44,248	38,596	52,173	
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	\$2,649,399	\$3,148,265	\$3,088,437	\$3,212,198	
Miscellaneous Adjustments	-	-	-	-	
Economic Recovery Target	-	-	-	-	
Additional State Aid	-	-	-	-	
Total LCFF Entitlement	2,649,399	3,148,265	3,088,437	3,212,198	
LCFF Entitlement Per ADA	\$ 9,559	\$ 10,979	\$ 11,531	\$ 11,907	
Components of LCFF By Object Code					
State Aid (Object Code 8011)	\$ 995,864	\$ 1,325,355	\$ 1,294,137	\$ 1,332,247	
EPA (for LCFF Calculation purposes)	\$ 231,302	\$ 227,292	\$ 269,334	\$ 333,839	
<i>Local Revenue Sources:</i>					
Property Taxes (Object Code 8021 to 8089)	\$ -	\$ -	\$ -	\$ -	
In-Lieu of Property Taxes (Object Code 8096)	1,422,233	1,595,618	1,524,966	1,546,112	
Property Taxes net of In-Lieu	\$ -	\$ -	\$ -	\$ -	
TOTAL FUNDING	2,649,399	3,148,265	3,088,437	3,212,198	
Basic Aid Status	\$ -	\$ -	\$ -	\$ -	
Excess Taxes	\$ -	\$ -	\$ -	\$ -	
EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	
Total LCFF Entitlement	2,649,399	3,148,265	3,088,437	3,212,198	
SUMMARY OF EPA					
% of Adjusted Revenue Limit - Annual	73.31789035%	42.11134218%	42.11134218%	42.11134218%	
% of Adjusted Revenue Limit - P-2	73.31789035%	42.11134218%	42.11134218%	42.11134218%	
EPA (for LCFF Calculation purposes)	\$ 231,302	\$ 227,292	\$ 269,334	\$ 333,839	
EPA, Current Year (Object Code 8012)	\$ 231,302	\$ 227,292	\$ 269,334	\$ 333,839	
(P-2 plus Current Year Accrual)					
EPA, Prior Year Adjustment (Object Code 8019)	\$ (26,745.00)	\$ 35,019.00	\$ -	\$ -	
(P-A less Prior Year Accrual)					
Accrual (from Data Entry tab)	-	-	-	-	

Olivet Elementary Charter (6066344) - FY2022/23 1st Interim		11.7.2022			
	2021-22	2022-23	2023-24	2024-25	
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES					
Base Grant (Excludes add-ons for TIIG and Transportation)	\$ 2,406,444	\$ 2,823,220	\$ 2,775,560	\$ 2,903,421	
Supplemental and Concentration Grant funding in the LCAP year	\$ 242,955	\$ 280,797	\$ 274,281	\$ 256,604	
Percentage to Increase or Improve Services	10.10%	9.95%	9.88%	8.84%	
SUMMARY OF STUDENT POPULATION					
Unduplicated Pupil Population					
Enrollment	295	310	288	287	
COE Enrollment	-	-	-	-	
Total Enrollment	295	310	288	287	
Unduplicated Pupil Count					
Unduplicated Pupil Count	177	137	127	127	
COE Unduplicated Pupil Count	-	-	-	-	
Total Unduplicated Pupil Count	177	137	127	127	
Rolling %, Supplemental Grant	50.4800%	49.7300%	49.4100%	44.1900%	
Rolling %, Concentration Grant	50.4800%	49.7300%	49.4100%	44.1900%	

Olivet Elementary Charter (6066344) - FY2022/23 1st Interim		11.7.2022			
		2021-22	2022-23	2023-24	2024-25
SUMMARY OF LCFF ADA					
Third Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)					
Grades TK-3			-	-	-
Grades 4-6			-	-	-
Grades 7-8			-	-	-
Grades 9-12			-	-	-
LCFF Subtotal		-	-	-	-
NSS		-	-	-	-
Combined Subtotal		-	-	-	-
Second Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)					
Grades TK-3			-	-	-
Grades 4-6			-	-	-
Grades 7-8			-	-	-
Grades 9-12			-	-	-
LCFF Subtotal		-	-	-	-
NSS		-	-	-	-
Combined Subtotal		-	-	-	-
Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)					
Grades TK-3		-	-	-	-
Grades 4-6		-	-	-	-
Grades 7-8		-	-	-	-
Grades 9-12		-	-	-	-
LCFF Subtotal		-	-	-	-
NSS		-	-	-	-
Combined Subtotal		-	-	-	-
Prior 3-Year Average ADA (adjusted for +/- current year charter shift)					
Grades TK-3			-	-	-
Grades 4-6			-	-	-
Grades 7-8			-	-	-
Grades 9-12			-	-	-
LCFF Subtotal		-	-	-	-
NSS		-	-	-	-
Combined Subtotal		-	-	-	-
Current Year Charter Shift ADA for the Hold Harmless and Prior 3-Year Average					
		-	-	-	-
Current Year ADA					
Grades TK-3		176.04	190.55	173.91	170.14
Grades 4-6		95.26	96.20	93.93	99.64
Grades 7-8		-	-	-	-
Grades 9-12		-	-	-	-
LCFF Subtotal		271.30	286.75	267.84	269.78
NSS		-	-	-	-
Combined Subtotal		271.30	286.75	267.84	269.78
Change in LCFF ADA (excludes NSS ADA)					
		271.30	286.75	267.84	269.78
		Increase	Increase	Increase	Increase

Olivet Elementary Charter (6066344) - FY2022/23 1st Interim		11.7.2022			
	2021-22	2022-23	2023-24	2024-25	
2021-22 Proxy ADA Determination - for School District Calculations only. Funding for charter schools under Section 123 of AB 181 will be allocated outside of the LCFF and app					
Yield Calculation					
Total ADA	271.30				
Total Enrollment	295.00				
Attendance Yield	91.9661%				
Quotient	1.0216				
2021-22 Proxy ADA					
Grades TK-3	179.85				
Grades 4-6	97.32				
Grades 7-8	-				
Grades 9-12	-				
Subtotal	277.17				
NSS					
Combined Subtotal					
Funded LCFF ADA (greater of current year, prior year or 3-prior year average)					
Grades TK-3	179.85	190.55	173.91	170.14	
Grades 4-6	97.32	96.20	93.93	99.64	
Grades 7-8	-	-	-	-	
Grades 9-12	-	-	-	-	
Subtotal	277.17	286.75	267.84	269.78	
	<i>Current</i>	<i>Current</i>	<i>Current</i>	<i>Current</i>	
Funded NSS ADA					
Grades TK-3	-	-	-	-	
Grades 4-6	-	-	-	-	
Grades 7-8	-	-	-	-	
Grades 9-12	-	-	-	-	
Subtotal	-	-	-	-	
NPS, CDS, & COE Operated					
Grades TK-3	-	-	-	-	
Grades 4-6	-	-	-	-	
Grades 7-8	-	-	-	-	
Grades 9-12	-	-	-	-	
Subtotal	-	-	-	-	
ACTUAL ADA (Current Year Only)					
Grades TK-3	176.04	190.55	173.91	170.14	
Grades 4-6	95.26	96.20	93.93	99.64	
Grades 7-8	-	-	-	-	
Grades 9-12	-	-	-	-	
Total Actual ADA	271.30	286.75	267.84	269.78	
TOTAL FUNDED ADA					
Grades TK-3	179.85	190.55	173.91	170.14	
Grades 4-6	97.32	96.20	93.93	99.64	
Grades 7-8	-	-	-	-	
Grades 9-12	-	-	-	-	
Total	277.17	286.75	267.84	269.78	
<i>Funded Difference (Funded ADA less Actual ADA)</i>					
	5.87	-	-	-	
FUNDED ADA for the Transitional Kindergarten Add-on					
Current Year TK ADA		15.73	13.02	16.92	

Morrice Schaefer Charter (6109144) - FY2022/23 1st Interim		11.7.2022			
	2021-22	2022-23	2023-24	2024-25	
SUMMARY OF FUNDING					
General Assumptions					
COLA & Augmentation	5.07%	13.26%	5.38%	4.02%	
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%	
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%	
LCFF Entitlement					
Base Grant	\$2,496,205	\$2,622,191	\$2,686,242	\$2,790,181	
Grade Span Adjustment	138,374	153,252	161,543	165,904	
Supplemental Grant	304,663	334,163	347,088	350,060	
Concentration Grant	-	-	-	-	
Add-ons: Targeted Instructional Improvement Block Grant	-	-	-	-	
Add-ons: Home-to-School Transportation	-	-	-	-	
Add-ons: Small School District Bus Replacement Program	-	-	-	-	
Add-ons: Transitional Kindergarten	-	-	33,438	46,623	
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	\$2,939,242	\$3,109,606	\$3,228,311	\$3,352,768	
Miscellaneous Adjustments	-	-	-	-	
Economic Recovery Target	-	-	-	-	
Additional State Aid	-	-	-	-	
Total LCFF Entitlement	2,939,242	3,109,606	3,228,311	3,352,768	
LCFF Entitlement Per ADA	\$ 9,596	\$ 10,941	\$ 11,682	\$ 12,150	
Components of LCFF By Object Code					
State Aid (Object Code 8011)	\$ 1,113,519	\$ 1,304,360	\$ 1,378,551	\$ 1,431,572	
EPA (for LCFF Calculation purposes)	\$ 227,925	\$ 223,707	\$ 276,285	\$ 339,781	
<i>Local Revenue Sources:</i>					
Property Taxes (Object 8021 to 8089)	\$ -	\$ -	\$ -	\$ -	
In-Lieu of Property Taxes (Object Code 8096)	1,597,798	1,581,539	1,573,475	1,581,415	
Property Taxes net of In-Lieu	\$ -	\$ -	\$ -	\$ -	
TOTAL FUNDING	2,939,242	3,109,606	3,228,311	3,352,768	
Basic Aid Status	\$ -	\$ -	\$ -	\$ -	
Excess Taxes	\$ -	\$ -	\$ -	\$ -	
EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	
Total LCFF Entitlement	2,939,242	3,109,606	3,228,311	3,352,768	
SUMMARY OF EPA					
% of Adjusted Revenue Limit - Annual	73.31789035%	42.11134218%	42.11134218%	42.11134218%	
% of Adjusted Revenue Limit - P-2	73.31789035%	42.11134218%	42.11134218%	42.11134218%	
EPA (for LCFF Calculation purposes)	\$ 227,925	\$ 223,707	\$ 276,285	\$ 339,781	
EPA, Current Year (Object Code 8012)	\$ 227,925	\$ 223,707	\$ 276,285	\$ 339,781	
(P-2 plus Current Year Accrual)					
EPA, Prior Year Adjustment (Object Code 8019)	\$ (27,272.00)	\$ 9,001.00	\$ -	\$ -	
(P-A less Prior Year Accrual)					
Accrual (from Data Entry tab)	-	-	-	-	

Morrice Schaefer Charter (6109144) - FY2022/23 1st Interim		11.7.2022			
	2021-22	2022-23	2023-24	2024-25	
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES					
Base Grant (Excludes add-ons for TIIG and Transportation)	\$ 2,634,579	\$ 2,775,443	\$ 2,847,785	\$ 2,956,085	
Supplemental and Concentration Grant funding in the LCAP year	\$ 304,663	\$ 334,163	\$ 347,088	\$ 350,060	
Percentage to Increase or Improve Services	11.56%	12.04%	12.19%	11.84%	
SUMMARY OF STUDENT POPULATION					
Unduplicated Pupil Population					
Enrollment	326	304	294	292	
COE Enrollment	-	-	-	-	
Total Enrollment	326	304	294	292	
Unduplicated Pupil Count					
Unduplicated Pupil Count	209	180	174	173	
COE Unduplicated Pupil Count	-	-	-	-	
Total Unduplicated Pupil Count	209	180	174	173	
Rolling %, Supplemental Grant	57.8200%	60.2000%	60.9400%	59.2100%	
Rolling %, Concentration Grant	53.9900%	53.8500%	52.1500%	48.3100%	

Morrice Schaefer Charter (6109144) - FY2022/23 1st Interim	11.7.2022			
	2021-22	2022-23	2023-24	2024-25
SUMMARY OF LCFF ADA				
Third Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)				
Grades TK-3		-	-	-
Grades 4-6		-	-	-
Grades 7-8		-	-	-
Grades 9-12		-	-	-
LCFF Subtotal	-	-	-	-
NSS	-	-	-	-
Combined Subtotal	-	-	-	-
Second Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)				
Grades TK-3		-	-	-
Grades 4-6		-	-	-
Grades 7-8		-	-	-
Grades 9-12		-	-	-
LCFF Subtotal	-	-	-	-
NSS	-	-	-	-
Combined Subtotal	-	-	-	-
Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)				
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
LCFF Subtotal	-	-	-	-
NSS	-	-	-	-
Combined Subtotal	-	-	-	-
Prior 3-Year Average ADA (adjusted for +/- current year charter shift)				
Grades TK-3		-	-	-
Grades 4-6		-	-	-
Grades 7-8		-	-	-
Grades 9-12		-	-	-
LCFF Subtotal	-	-	-	-
NSS	-	-	-	-
Combined Subtotal	-	-	-	-
Current Year Charter Shift ADA for the Hold Harmless and Prior 3-Year Average	-	-	-	-
Current Year ADA				
Grades TK-3	163.53	160.81	160.74	158.76
Grades 4-6	141.26	123.41	115.62	117.18
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
LCFF Subtotal	304.79	284.22	276.36	275.94
NSS	-	-	-	-
Combined Subtotal	304.79	284.22	276.36	275.94
Change in LCFF ADA (excludes NSS ADA)	304.79	284.22	276.36	275.94
	Increase	Increase	Increase	Increase

Morrice Schaefer Charter (6109144) - FY2022/23 1st Interim		11.7.2022			
	2021-22	2022-23	2023-24	2024-25	
2021-22 Proxy ADA Determination - for School District Calculations only. Funding for charter schools under Section 123 of AB 181 will be allocated outside of the LCFF and app					
Yield Calculation					
Total ADA	304.79				
Total Enrollment	326.00				
Attendance Yield	93.4939%				
Quotient	1.0050				
2021-22 Proxy ADA					
Grades TK-3	164.34				
Grades 4-6	141.96				
Grades 7-8	-				
Grades 9-12	-				
Subtotal	306.30				
NSS					
Combined Subtotal					
Funded LCFF ADA (greater of current year, prior year or 3-prior year average)					
Grades TK-3	164.34	160.81	160.74	158.76	
Grades 4-6	141.96	123.41	115.62	117.18	
Grades 7-8	-	-	-	-	
Grades 9-12	-	-	-	-	
Subtotal	306.30	284.22	276.36	275.94	
	<i>Current</i>	<i>Current</i>	<i>Current</i>	<i>Current</i>	
Funded NSS ADA					
Grades TK-3	-	-	-	-	
Grades 4-6	-	-	-	-	
Grades 7-8	-	-	-	-	
Grades 9-12	-	-	-	-	
Subtotal	-	-	-	-	
NPS, CDS, & COE Operated					
Grades TK-3	-	-	-	-	
Grades 4-6	-	-	-	-	
Grades 7-8	-	-	-	-	
Grades 9-12	-	-	-	-	
Subtotal	-	-	-	-	
ACTUAL ADA (Current Year Only)					
Grades TK-3	163.53	160.81	160.74	158.76	
Grades 4-6	141.26	123.41	115.62	117.18	
Grades 7-8	-	-	-	-	
Grades 9-12	-	-	-	-	
Total Actual ADA	304.79	284.22	276.36	275.94	
TOTAL FUNDED ADA					
Grades TK-3	164.34	160.81	160.74	158.76	
Grades 4-6	141.96	123.41	115.62	117.18	
Grades 7-8	-	-	-	-	
Grades 9-12	-	-	-	-	
Total	306.30	284.22	276.36	275.94	
<i>Funded Difference (Funded ADA less Actual ADA)</i>	1.51	-	-	-	
FUNDED ADA for the Transitional Kindergarten Add-on					
Current Year TK ADA		-	11.28	15.12	

PINER-OLIVET UNION SCHOOL DISTRICT K-6 Program BUDGET ASSUMPTIONS

2022-23 1st Interim

Based on the May Revise and BASC LCFF Calculator

District 43 General Funds (01, 04, 05)

	1st Interim	Subsequent Year	Subsequent Year
Revenue	2022-2023	2023-2024	2024-2025
LCFF Target COLA	6.56%	5.38%	4.02%
Basic Aid Supplement	\$2,400,000	\$2,400,000	\$2,400,000
Enrollment	Estimated: 895	Estimated: 844	Estimated: 841
ADA (Projected P-2)	<i>Estimated Actual:</i> 834.65	<i>Estimated Actual:</i> 790.48	<i>Estimated Actual:</i> 796.03
<i>Supplemental Grant %</i>			
Jack London/District - also used for Concentration Grant % for Charter Schools	53.85%	52.15%	48.31%
Olivet	49.73%	49.41%	44.19%
Schaefer	60.20%	60.94%	59.21%
<i>Other Revenue Changes</i>			
Federal	FY22-23 has increased revenues and corresponding expenditure increases due to remaining one-time COVID funds		
State	FY22-23 has increased revenues and corresponding expenditure increases due to remaining and new one-time COVID funds. Also, per AB 181 section 123, charter schools received COVID relief via an ADA adjustment for fiscal year 2021-22. Olivet's funding is approximately \$361,928 and Schaefer is \$205,669.		
Local	FY22-23 has increased revenues due to interagency revenues.		
Expenditures	2022-2023	2023-2024	2023-2024
Certificated Salaries			
Staffing: FTE (includes Admin)	51.3	51.3	51.3
Step & Column	Actual expected costs are reflected	Actual expected costs are reflected	Actual expected costs are reflected
Contract Days - POEA	185	185	185
Classified Salaries			
Staffing: FTE (includes Management & Confidential)	32.4	32.4	32.4
Step & Column	Actual expected	Actual expected	Actual expected
Expenditures continued	2022-2023	2023-2024	2023-2024
Benefits			
STRS (State Teachers' Retirement System)	19.10%	19.10%	19.10%

PINER-OLIVET UNION SCHOOL DISTRICT K-6 Program BUDGET ASSUMPTIONS

2022-23 1st Interim

Based on the May Revise and BASC LCFF Calculator

District 43 General Funds (01, 04, 05)

	1st Interim	Subsequent Year	Subsequent Year
Revenue	2022-2023	2023-2024	2024-2025
PERS (Public Employees' Retirement System)	25.37%	25.20%	24.60%
FICA (Social Security)	6.20%	6.20%	6.20%
Medicare	1.45%	1.45%	1.45%
SUI (State Unemployment Insurance)	0.50%	0.20%	0.20%
WCI (Worker's Compensation Insurance)	1.51%	1.51%	1.51%
Health/Welfare Benefits			
Medical	Caps are \$900 single, \$1,250 double, \$1,400 family	Caps are \$925 single, \$1,300 double, \$1,475 family	Caps are \$950 single, \$1,350 double, \$1,550 family
Dental/Vision/Life	No cap	No cap	No cap
Retiree Health Benefits	Caps vary according to contract	Caps vary according to contract	Caps vary according to contract
Retirement Incentive	\$3600 (1 Retiree)		
Other Expenditures			
Books & Supplies	Increase due to one-time COVID expenditures	Reductions as COVID funds are spent in PY	Reductions as COVID funds are spent in PY and general budget
Services & Other Operating Expenses	20% increase in Property/Liability		
Capital Outlay	None	None	None
Routine Maintenance	\$489,407	\$512,009	\$531,251
Special Ed Contribution	\$2,741,547	\$2,856,596	\$2,958,062
Transfer Out (Obj 7600-7626)	\$0	\$0	\$0

SSC School District and Charter School Financial Projection Dartboard 2022-23 Enacted State Budget

This version of the School Services of California Inc. (SSC) Financial Projection Dartboard is based on the 2022–23 Enacted State Budget. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. We have also updated the Local Control Funding Formula (LCFF) factors. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF PLANNING FACTORS					
Factor	2021-22	2022-23	2023-24	2024-25	2025-26
Department of Finance Statutory COLA ¹	1.70%	6.56%	5.38%	4.02%	3.72%
Planning COLA	5.07% ²	6.56%	5.38%	4.02%	3.72%

LCFF GRADE SPAN FACTORS FOR 2022-23				
Entitlement Factors per ADA*	K-3	4-6	7-8	9-12
2021-22 Base Grants	\$8,093	\$8,215	\$8,458	\$9,802
Statutory COLA of 6.56%	\$531	\$539	\$555	\$643
Additional LCFF Investment of 6.70% ³	\$542	\$550	\$567	\$657
2022-23 Base Grants	\$9,166	\$9,304	\$9,580	\$11,102
Grade Span Adjustment Factors	10.4%	–	–	2.6%
Grade Span Adjustment Amounts	\$953	–	–	\$289
2022-23 Adjusted Base Grants ⁴	\$10,119	\$9,304	\$9,580	\$11,391

*Average daily attendance (ADA)

OTHER PLANNING FACTORS						
Factors		2021-22	2022-23	2023-24	2024-25	2025-26
California CPI		6.56%	5.75%	2.58%	2.20%	2.38%
California Lottery	Unrestricted per ADA	\$176.94	\$170	\$170	\$170	\$170
	Restricted per ADA	\$81.94	\$67	\$67	\$67	\$67
Mandate Block Grant (District)	Grades K-8 per ADA	\$32.79	\$34.94	\$36.82	\$38.30	\$39.72
	Grades 9-12 per ADA	\$63.17	\$67.31	\$70.93	\$73.78	\$76.52
Mandate Block Grant (Charter)	Grades K-8 per ADA	\$17.21	\$18.34	\$19.33	\$20.11	\$20.86
	Grades 9-12 per ADA	\$47.84	\$50.98	\$53.72	\$55.88	\$57.96
Interest Rate for Ten-Year Treasuries		2.08%	3.20%	2.85%	2.68%	2.80%
CalSTRS Employer Rate ⁵		16.92%	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate ⁵		22.91%	25.37%	25.20%	24.60%	23.70%
Unemployment Insurance Rate ⁶		0.50%	0.50%	0.20%	0.20%	0.20%
Minimum Wage ⁷		\$15.00	\$15.50	\$16.00	\$16.40	\$16.80

STATE MINIMUM RESERVE REQUIREMENTS	
Reserve Requirement	District ADA Range
The greater of 5% or \$75,000	0 to 300
The greater of 4% or \$75,000	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 and higher

¹Applies to Special Education, Child Nutrition, Foster Youth, Adults in Correctional Facilities Program, American Indian Education Centers/American Indian Early Childhood Education, and Mandate Block Grant.

²Amount represents the 2021-22 statutory COLA of 1:70% plus an augmentation of 1.00%, compounded with the 2020-21 unfunded statutory COLA of 2.31%.

³Percentage is separate and distinct from the statutory COLA and codified in Education Code Section 42238.02(d)(5)

⁴Additional funding is provided for students who are designated as eligible for free and reduced-price meals, foster youth, and English language learners. A 20% augmentation is provided for each eligible student with an additional 65% for each eligible student beyond the 55% identification rate threshold.

⁵California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) rates in 2021-22 were brought down by a prior year \$2.3 billion payment from the state of California. Rates in the following years are subject to change based on determination by the respective governing boards.

⁶Unemployment rate in 2021-22 and 2022-23 are final based on the 2021 Enacted State Budget, and the subsequent years' rates are subject to actual experience of the pool and will be calculated in accordance with California Unemployment Insurance Code Section 823(b)(2)

⁷Minimum wage increases are effective January 1 of the respective year.

BUDGET SUMMARY

PINER-OLIVET UNION SCHOOL DISTRICT

To: The Governing Board
From: Dr. Kay Vang, Chief Business Official
Subject: The First Interim Financial Report for 2022-23

The District’s budget is a financial plan reflecting the District’s Local Control Accountability Plan (LCAP) and Board designated essential services. The budget is not meant to be static, rather it is a fluid document that is updated several times each year to reflect changes in legislation, personnel, utility costs, etc. as new information is received on actual costs and revenues. It is important to remember that a budget is a best estimate at any given time as it was developed with the facts known at that specific time. This budget was developed using a technical process that included revenue forecasts, expenditure projections and identification of known carryovers. Reasonable average daily attendance (ADA), and cost of living adjustment (COLA) were used when planning and developing the budget. This process was applied to all district funds.

Interim budget reports provide a picture of a district’s financial condition during the fiscal year. The Governing Board of a school district certifies the district’s financial condition to the county office of education through these reports. The First Interim Report is from July 1st through October 31st, and projects financial activity through June 30th. Illustrated below is a summary of the State budget and budget guidelines as provided by the county office of education, Business & Administration Steering Committee (BASC), School Services of California, and other professional organizations. In addition, the First Interim Report contains summarized and detailed budget information, multi-year projections, and estimated cash flow reports.

On June 27, 2022, Governor Gavin Newsom signed an on-time budget. During the preparation of the enacted state budget, there were components of the May Revision budget that either remained the same, were changed, or not included in the Enacted State Budget. Since districts’ budgets are prepared based on the May Revision, the First Interim Report incorporates the applicable provisions from the enacted state budget and subsequent budget trailer bills.

Local Control Funding Formula Factors

Illustrated below is a comparison of projected statutory COLAs plus additional LCFF investments for the budget year and two subsequent years:

Description	2022-23	2023-24	2024-25
LCFF COLAs (22-23 Gov. Proposal)	5.33%	3.11%	3.11%
LCFF COLAs + Investment (22-23 May Revision)	6.56% + investment ≈ 3.29%	5.38%	4.02%
LCFF COLAs + Investment (22-23 Enacted State Budget)	6.56% + investment of 6.28%	5.38%	4.02%
LCFF COLAs + Investment (22-23 AB185 Trailer Bill)	6.56% + investment of 6.70%	5.38%	4.02%

The enacted state budget also incorporated the Governor’s proposal of allowing school districts to utilize the greater of current year, prior year, or the average of the most recent three prior years’ ADA.

Planning Factors for 2022-23 and MYPs

Key planning factors incorporated into the 2022-23 First Interim Report for multiyear projections are listed below and are based on the latest information available.

Planning Factor	2022-23	2023-24	2024-25
Cost of Living Adjustment (COLA)			
LCFF COLA	6.56%	5.38%	4.02%
LCFF Investment	6.70%		
Grade Span Adjustment	10.40%		
TK-3	2.60%		
9-12	6.56%		
Special Education COLA		5.38%	4.02%
Employer Benefit Rates			
CalSTRS	19.10%	19.10%	19.10%
CalPERS-Schools	25.37%	25.20%	24.60%
State Unemployment Insurance	0.50%	0.50%	0.50%
Lottery			
Unrestricted per ADA	\$170	\$170	\$170
Prop. 20 per ADA	\$67	\$67	\$67
Universal Transitional Kindergarten/ADA	\$2,813	\$2,964	\$3,083
Mandated Block Grant			
Districts			
K-8 per ADA	\$34.94	\$36.82	\$38.30
9-12 per ADA	\$67.31	\$70.93	\$73.78
Charters			
K-8 per ADA	\$18.34	\$19.33	\$20.10
9-12 per ADA	\$50.98	\$53.72	\$55.88

Other Enacted State Budget Components

Illustrated below is a summary of other major budget components contained in the enacted state budget.

- Transitional Kindergarten (TK) add-on to the LCFF of \$2,813 for 2022-23, to be adjusted annually by the COLA
- \$7.9 billion to establish the Learning Recovery Emergency Block Grant to be allocated to all LEAs based on unduplicated pupil counts
- \$3.6 billion to establish the Arts, Music, and Instructional Materials Discretionary Block Grant to be allocated to all LEAs on a per-pupil basis
- Full funding of \$4 billion for the Expanded Learning Opportunities Program (ELOP) with changes to calculation of funds, offering, and access requirements. \$5 million of the \$4 billion is for county offices to provide technical assistance, evaluation and training services to support program improvement [EC 46120(d)(8)]

- Special education base rate increased to \$820 per pupil (SELPA will receive this increase; therefore, the district may receive less based on other specific components)
- Home-to-school transportation funding equal to 60% of transportation expenditures reported in the prior year, excluding capital outlay and nonagency expenditures, and reduced by the transportation add-on to the LCFF.
 - As a condition of receiving the reimbursed transportation allowance, the school district or county office of education shall develop a plan describing the transportation services it will offer to its pupils and how it will prioritize planned transportation services for pupils in TK thru grade 6 and pupils who are low income.
 - The plan shall be adopted by the governing board on or before April 1, 2023 and updated annually by April 1.
- \$1.2 billion to implement universal meals, plus \$600 million for kitchen infrastructure grants

General Fund (District - Funds 01, 04 and 05)

Overall Condition of the District

The multi-year projection shows deficit spending in the subsequent 2023-24 and 2024-25 fiscal years of \$1,611,498, and \$1,707,979 respectively.

District (Fund 01, 04, 05)	2022-23	2023-24	2024-25
REVENUES	\$19,343,850.00	\$14,915,339.31	\$15,141,125.05
EXPENDITURES	\$18,709,384.00	\$16,526,837.52	\$16,849,103.94
NET INCREASE (DECREASE) IN FUND BALANCE	\$634,466.00	-\$1,611,498.21	-\$1,707,978.89

Currently, the District has sufficient reserves to maintain a positive financial status in the 2022-23 as well as subsequent years. Below is the minimum requirement of 4% which is the exact amount that the District has set aside for its reserve:

Reserve Standard Percentage Level	4%	4%	4%
Reserve Standard - by Percent (Line B3 times Line B4)	748,375.36	661,073.50	673,964.16
Reserve Standard - by Amount (\$75,000 for districts with less than 1,001 ADA, else 0)	75,000.00	75,000.00	75,000.00
District's Reserve Standard (Greater of Line B5 or Line B6)	748,375.36	661,073.50	673,964.16

Piner-Olivet receives Basic Aid Supplement Funding based on the number of students attending District charter schools who would not otherwise be served by the District and based on the amount of property taxes the District must share with the charter schools. This calculation includes students who live outside of the District boundaries and students attending grades 7 – 12. The District is projected to receive \$2,400,0000 for Basic Aid Supplement Funding in 2022-23 as well as the subsequent fiscal years.

Enrollment/Average Daily Attendance (ADA) Trends

ADA used to project current and future revenues are conservative in nature as enrollment is trending smaller counts. The District receives the majority of its funding based on ADA which is typically 95% of enrollment. The projected enrollment for 2022-23 is 895 and is budgeted to decline over the subsequent years to 844 and 841. The decline is due to a reduced enrollment from past years and the impact that has as each grade level decreases year over year.

Retirement Packages

The retirement packages offered to retirees are specified in the contracts with the bargaining units. Retirees have the dollar amount of the employee-only cost at the time of retirement contributed by the District towards a health premium until the retiree attains the age of 65. At that time, there is no longer any District contribution. The District is projected to have nine (9) retirees on this plan at a cost of \$50,618. The District budgets and expends a similar amount each year.

General Fund Contributions to Restricted Programs

Some restricted programs have higher expenditures than revenues. Contributions to restricted programs are expected to increase in subsequent years. The following contributions of unrestricted resources to restricted programs are necessary to cover restricted program expenditures in excess of revenue:

<i>Expenditures</i>	2022-2023	2023-2024	2023-2024
Routine Maintenance	\$489,407	\$512,009	\$531,251
Special Ed Contribution	\$2,741,547	\$2,856,596	\$2,958,062

Multi-Year Commitments

The District passed a General Obligation Bond measure in 1995 for \$10 million. Approximately half of those bonds were sold in 1995 and the remainder in 1998. The bonds were then refunded in 2003 when interest rates were lower. The bonds are being repaid from property taxes levied for that purpose. The bonds will be fully repaid in 2022. The District passed a second General Obligation Bond measure in 2010 for \$20 million. Approximately \$8.6 million of those bonds were sold in 2011, leaving approximately \$12 million in bonding authority. The bonds will be repaid from property taxes levied for that purpose. In 2020-21, the District executed the Forward Delivery Bond Purchase Agreement, dated January 6, 2021. The GO Refunding Bonds, Series 2021 with a principal amount of \$6,215,000 will be utilized for future bond projects such as security alarms, technology infrastructure, marquees, and school grounds.

Local Control Funding Formula (LCFF)

The District's LCFF funding estimate for 2022-23 is based on State budget information from the current School Services of California (SSC) Dartboard, which is used State-wide and is a County Office directive. Per enrollment trends, the District continues to anticipate a decline in its enrollment. Revenue projected at Budget Adoption included a lower average daily attendance rate (ADA) assumption for Jack London Elementary and Olivet Elementary Charter; whereas the ADA assumption at First Interim was slightly higher; thus increasing the LCFF revenue projections for current and out years. Additionally, property taxes increased from \$6,147,166 at Budget Adoption to \$6,509,228 at First Interim.

Fiscal Year	LCFF Revenue		
	(Fund 01, Objects 8011, 8012, 8020-8089)		
	Budget Adoption (Form 01CS, Item 4B)	First Interim	Projected Year Totals
			Percent Change
Current Year (2022-23)	13,031,109.00	13,747,078.00	5.5%
1st Subsequent Year (2023-24)	13,485,936.00	14,023,402.00	4.0%
2nd Subsequent Year (2024-25)	13,678,581.00	14,304,678.00	4.6%

Federal Revenues

Due to the passage of the \$1.9 trillion American Rescue Plan approved in March 2021, K-12 LEAs received approximately \$15.3 billion of Elementary and Secondary School Emergency Relief (ESSER III) funds. The District along with its charter schools received approximately \$2,110,427 in ESSER III funds in 2021-22, some of these one-time federal COVID dollars (resource 3212-3219) had not been fully spent in 2021-22 and are budgeted to be spent in 2022-23. These one-time federal COVID funds can easily obscure normal operating deficits; thus, districts **must remove the one-time funding in the subsequent years** and either discontinue the expenditure or budget for such expenditures with unrestricted funds unless another allowable restricted funding source is available.

In the current year, federal revenue significantly increased when comparing Budget Adoption to First Interim due to remaining COVID funds. First Interim fully budgeted these additional funds approximating \$1,295,651.

Object Range / Fiscal Year	Budget Adoption	First Interim
	Budget (Form 01CS, Item 6B)	Projected Year Totals (Fund 01) (Form MYPI)
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)		
Current Year (2022-23)	522,125.00	1,828,099.00
1st Subsequent Year (2023-24)	522,125.00	514,824.00
2nd Subsequent Year (2024-25)	522,125.00	514,824.00

Other State Revenues

Other State revenue increased when comparing Budget Adoption to First Interim due to one-time state COVID funds such as Learning Recovery Grant, Extended Learning Opportunity Program (ELOP), and 2021-22 Charter ADA Relief for Olivet Elementary Charter (\$361,928) and Schaefer Charter (\$205,669). First Interim fully budgeted these additional funds; thus increasing state revenues for elementary schools in the current year. Additionally, state COVID funds (ie., resource 7422, 7425-7426) received in 2021-22 were not fully spent and are budgeted to be spent in 2022-23.

Object Range / Fiscal Year	Other State Revenue	Projected Year Totals
	(Fund 01, Objects 8300-8599) (Form MYPI, Line A3)	(Fund 01) (Form MYPI)
Current Year (2022-23)	1,050,537.00	4,203,130.00
1st Subsequent Year (2023-24)	760,923.56	851,935.43
2nd Subsequent Year (2024-25)	762,443.71	806,301.55

Expenditures

Salaries and benefits make up the majority of any educational agency’s budget. Certificated step and column costs are expected to increase by 1.45% each year. Classified step costs are expected to increase by 1.59% each year. Additionally, a cost of living adjustment of 5% in 2023-24 and 4% in 2024-25 for all salaries were included. Below are projected totals for salaries and benefits along with total expenditures for unrestricted resources:

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Current Year (2022-23)	8,511,673.00	9,820,619.00
1st Subsequent Year (2023-24)	9,129,343.21	10,438,674.39	87.5%
2nd Subsequent Year (2024-25)	9,723,184.05	11,061,512.34	87.9%

Fund Balance

The ending fund balance in the 2022-23, 2023-24, and 2024-25 fiscal years are:

Ending Fund Balance [Sum lines D2a-D2e2]	\$7,066,039.00	\$6,215,124.28	\$4,889,154.55
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Some portions of this balance are reserved or designated for specific purposes. A breakdown of the 2022-23 projected ending balance is as follows:

Revolving Cash	\$	3,000
Designated for Special Education & Facilities	\$	5,566,287
Designated for Economic Uncertainties (4.00%)	\$	748,376
Designated for Cash Flow - Board Resolution #564 (4.00%)	\$	748,376
Unassigned, Unrestricted	\$	0

Cash Flow

The District is anticipating having positive monthly cash balances during the 2022-23 school year. Cash is always closely monitored in order to ensure the District can meet its obligations. As a precaution, the District has established a line of credit with the County Treasury to operate if a negative cash balance should occur. In the current fiscal year, one-time COVID carryover balances are supporting the cash balances. In future budget years, the cash flow will look much differently.

Piner-Olivet Charter School Fund (Fund 07)

The District sponsors the Piner-Olivet Charter School. The Piner-Olivet Charter School’s first year of operation was 1996-1997. The school serves students in grades 6 - 8. The Budget for the Piner-Olivet Charter School is included as part of this packet. The budget is based on the SSC Enacted State Budget Dartboard. The budget reflects that the Charter School will have sufficient reserves due to one-time money that is supporting these reserves. Below is the ending fund balance for 2022-23, 2023-24, and 2024-25:

Ending Fund Balance [Sum lines D2a-D2e2]	<u>\$811,339.00</u>	<u>\$905,508.03</u>	<u>\$938,250.20</u>
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A cash flow analysis projected through this fiscal year-end is attached. Current cash flow projections show a positive cash flow will be maintained in each month of the 2022-23 fiscal year.

Northwest Prep at Piner-Olivet Fund (Fund 09)

The District sponsors another charter school, Northwest Prep at Piner-Olivet. Northwest Prep’s first year of operation was 2004-2005. The school serves students in grades 7 – 12. In 2022-23, the school discontinued its Online Academy serving students in grades K-12. It is the only school in the District with a high school population. The budget for Northwest Prep is included in this packet. The budget is based on the SSC Enacted State Budget Dartboard. The budget reflects that the Charter School will have sufficient reserves due to one-time money being used to support ongoing expenses. The charter will need to make reductions in the subsequent years due to loss of one-time funding in order to remain fiscally solvent. Below is the ending fund balance for 2022-23, 2023-24, and 2024-25:

Ending Fund Balance [Sum lines D2a-D2e2]	<u>\$365,111.00</u>	<u>\$201,109.74</u>	<u>\$78,264.15</u>
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A cash flow analysis projected through this fiscal year-end is attached. Current cash flow projections show a positive cash flow will be maintained in each month of the 2022-23 fiscal year.

Cafeteria Fund (Fund 13)

The Cafeteria Fund is utilized for depositing and expending funds related to the Food Service Program. Total revenue budgeted for 2022-23 is \$397,200, total expenditures are \$468,134. Currently, the program is not projected to require a contribution due to the increase in meal reimbursement for breakfast (\$3.155) and lunch (\$5.305).

Deferred Maintenance Fund (Fund 14)

The Deferred Maintenance Fund is utilized for maintenance or upgrades in facilities that are twenty years old or older. Until 2008-2009, the District would transfer ½ of 1% of the General Fund expenditures to the Deferred Maintenance Fund each year with the State matching that amount most years. The 2009 State Budget Act affected this program by allowing this revenue to be used for any educational purpose for 2008-2009 through 2012-2013 (extended to 2014-2015) as well as allowing districts to not make a contribution. For those years through 2012-2013, the District did not make a transfer to the Deferred Maintenance Fund and any revenue received from the State for the Deferred Maintenance Program was used to balance the District’s General Fund or was added to the District’s Cash Flow Reserve. For 2013-2014, the Board took action to transfer \$100,000 from the District’s General Fund to the Deferred Maintenance Fund. During the 2019-20 year the Board took action to not make the transfer to the Deferred Maintenance fund for the 2020-21 through 2022-23 budget years in order to alleviate the stress on the General Fund balance and address deficit spending. For 2022-23, the projected fund balance is \$126,934.

Special Reserve Fund (Fund 17)

The Special Reserve Fund was initiated in 2009-2010. \$300,000 was transferred into this fund from the Deferred Maintenance Fund. Along with transferring these funds, the Board took action to designate these funds to be spent only on deferred maintenance items and only if necessary. The Special Reserve Fund ended the 2020-21 school year with a fund balance of \$0. On October 13, 2021, the Board took action to transfer \$500,000 from the General Fund's unassigned reserve to the Special Reserve Fund to update its technology devices, including server rooms. For 2022-23, the projected fund balance is \$503,431.

Special Reserve Fund (OPEB) (Fund 20)

The Special Reserve Fund for Other Post Employment Benefits (OPEB), was created in 2014-2015 to address the liability calculated within the GASB 45 report along with the Independent Audit report. \$600,000 was transferred into the fund from the General Fund's unassigned reserve to begin to fund the District's approximate \$1.1 million unfunded OPEB liability. Fund 20, Special Reserve Fund ended the fiscal year 2020-21 with a fund balance of \$650,910 which was under-funded by \$451,210. On October 13, 2021, the Board took action to transfer \$500,000 from the General Fund's unassigned reserve to further fund the OPEB Fund's liability. For 2022-23, the projected fund balance is \$1,160,621.

Bond Fund (Fund 21)

The Bond Fund was re-established in 2010-2011. \$8,033,000 was initially deposited into this fund from the sale of general obligation bonds. Bond funds may only be spent on items included in the Measure L language that was included on the November, 2010 ballot. Total revenue budgeted for 2022-23 is \$26,000, total expenditures \$2,492,949 with a projected fund balance of \$2,276,732. It is projected that there will be expenses made from this fund during 2022-23 and that the budget would be updated periodically throughout the year to reflect bond projects.

Capital Facilities Account Fund (Fund 25)

The Capital Facilities Account Fund is utilized for depositing and expending developer fees. On April 13, 2022, the Board approved the Developer Fee Justification Study to increase its residential fee from \$2.42 to \$3.35 per square foot and its commercial fee from \$0.39 to \$0.55 per square foot. Total revenue budgeted for 2022-23 is \$165,000, total expenditures budgeted are \$94,453 with a projected fund balance of \$1,030,135. Developer fees are not budgeted until they are received. It is anticipated that there will be developer fees collected and spent during 2022-23 and that the budget would be updated periodically throughout the year to reflect those revenues and expenditures.

Conclusion:

Despite projected current and future year deficit spending, the projected budget and multi-year projections support the District being able to meet its financial obligations for the current and two subsequent years, therefore, the District is certifying "Positive".

PINER-OLIVET
CHARTER SCHOOL

2022-2023

1st Interim Report

PINER-OLIVET CHARTER SCHOOL BUDGET ASSUMPTIONS

2022-23 1st Interim

Based on the May Revise and BASC LCFF Calculator
District 43 Fund 07

	1st Interim	Subsequent Year	Subsequent Year
Revenue	2022-2023	2023-2024	2024-2025
LCFF Target COLA	6.56%	5.38%	4.02%
Enrollment	Estimated: 216	Estimated: 213	Estimated: 209
ADA (Projected P-2)	Estimated Actual: 207.99	Estimated Actual: 205.10	Estimated Actual: 201.25
Supplemental Grant % - 3-Year Rolling %	46.02%	43.35%	38.89%
Other Revenue Changes			
Federal	FY22-23 has increased revenues and corresponding expenditure increases due to remaining one-time COVID funds		
State	FY22-23 has increased revenues and corresponding expenditure increases due to remaining and new one-time COVID funds. Also, per AB 181 section 123, charter schools received COVID relief via an ADA adjustment for fiscal year 2021-22. POC's funding is approximately \$90,279.		
Local			
Expenditures	2022-2023	2023-2024	2023-2024
Certificated Salaries			
Staffing: FTE (includes Admin)	9.00	9.00	9.00
Step & Column	Actual expected costs are reflected	Actual expected costs are reflected	Actual expected costs are reflected
Contract Days - POEA	185	185	185
Classified Salaries			
Staffing: FTE (includes Management & Confidential)	4.49	4.49	4.49
Step & Column	Actual expected costs are reflected	Actual expected costs are reflected	Actual expected costs are reflected
Benefits			
STRS (State Teachers' Retirement System)	19.10%	19.10%	19.10%
PERS (Public Employees' Retirement System)	25.37%	25.20%	24.60%
FICA (Social Security)	6.20%	6.20%	6.20%
Medicare	1.45%	1.45%	1.45%
SUI (State Unemployment Insurance)	0.50%	0.20%	0.20%

PINER-OLIVET CHARTER SCHOOL BUDGET ASSUMPTIONS

<i>Expenditures continued</i>	2022-2023	2023-2024	2023-2024
<i>Health/Welfare Benefits</i>			
Medical	Caps are \$900 single, \$1,250 double, \$1,400 family	Caps are \$925 single, \$1,300 double, \$1,475 family	Caps are \$950 single, \$1,350 double, \$1,550 family
Dental/Vision/Life	No cap	No cap	No cap
Retiree Health Benefits	Caps vary according to contract	Caps vary according to contract	Caps vary according to contract
Retirement Incentive	\$ -	\$ -	\$ -
<i>Other Expenditures</i>			
Books & Supplies	Increase due to one-time COVID expenditures	Reductions as COVID funds are spent in PY	Reductions as COVID funds are spent in PY and general budget reductions
Services & Other Operating Expenses	20% increase in Property/Liability		
Capital Outlay	None	None	None
Special Ed Contribution	\$20,000	\$20,000	\$20,000

Piner-Olivet Charter (6113492) - FY2022/23 1st Interim		11.7.2022			
	2021-22	2022-23	2023-24	2024-25	
SUMMARY OF FUNDING					
General Assumptions					
COLA & Augmentation	5.07%	13.26%	5.38%	4.02%	
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%	
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%	
LCFF Entitlement					
Base Grant	\$1,612,602	\$1,992,544	\$2,070,485	\$2,113,326	
Grade Span Adjustment	-	-	-	-	
Supplemental Grant	152,778	183,394	179,511	164,375	
Concentration Grant	-	-	-	-	
Add-ons: Targeted Instructional Improvement Block Grant	-	-	-	-	
Add-ons: Home-to-School Transportation	-	-	-	-	
Add-ons: Small School District Bus Replacement Program	-	-	-	-	
Add-ons: Transitional Kindergarten	-	-	-	-	
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	\$1,765,380	\$2,175,938	\$2,249,996	\$2,277,701	
Miscellaneous Adjustments	-	-	-	-	
Economic Recovery Target	-	-	-	-	
Additional State Aid	-	-	-	-	
Total LCFF Entitlement	1,765,380	2,175,938	2,249,996	2,277,701	
LCFF Entitlement Per ADA	\$ 9,259	\$ 10,462	\$ 10,970	\$ 11,318	
Components of LCFF By Object Code					
State Aid (Object Code 8011)	\$ 583,971	\$ 802,599	\$ 822,879	\$ 821,080	
EPA (for LCFF Calculation purposes)	\$ 181,914	\$ 215,981	\$ 259,366	\$ 303,255	
<i>Local Revenue Sources:</i>					
Property Taxes (Object 8021 to 8089)	\$ -	\$ -	\$ -	\$ -	
In-Lieu of Property Taxes (Object Code 8096)	999,495	1,157,358	1,167,751	1,153,366	
Property Taxes net of In-Lieu	\$ -	\$ -	\$ -	\$ -	
TOTAL FUNDING	1,765,380	2,175,938	2,249,996	2,277,701	
Basic Aid Status	\$ -	\$ -	\$ -	\$ -	
Excess Taxes	\$ -	\$ -	\$ -	\$ -	
EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	
Total LCFF Entitlement	1,765,380	2,175,938	2,249,996	2,277,701	
SUMMARY OF EPA					
% of Adjusted Revenue Limit - Annual	73.31789035%	42.11134218%	42.11134218%	42.11134218%	
% of Adjusted Revenue Limit - P-2	73.31789035%	42.11134218%	42.11134218%	42.11134218%	
EPA (for LCFF Calculation purposes)	\$ 181,914	\$ 215,981	\$ 259,366	\$ 303,255	
EPA, Current Year (Object Code 8012)	\$ 181,914	\$ 215,981	\$ 259,366	\$ 303,255	
(P-2 plus Current Year Accrual)					
EPA, Prior Year Adjustment (Object Code 8019)	\$ (16,744.00)	\$ -	\$ -	\$ -	
(P-A less Prior Year Accrual)					
Accrual (from Data Entry tab)	-	-	-	-	

Piner-Olivet Charter (6113492) - FY2022/23 1st Interim		11.7.2022			
	2021-22	2022-23	2023-24	2024-25	
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES					
Base Grant (<i>Excludes add-ons for TIIG and Transportation</i>)	\$ 1,612,602	\$ 1,992,544	\$ 2,070,485	\$ 2,113,326	
Supplemental and Concentration Grant funding in the LCAP year	\$ 152,778	\$ 183,394	\$ 179,511	\$ 164,375	
Percentage to Increase or Improve Services	9.47%	9.20%	8.67%	7.78%	
SUMMARY OF STUDENT POPULATION					
Unduplicated Pupil Population					
Enrollment	198	216	213	209	
COE Enrollment	-	-	-	-	
Total Enrollment	198	216	213	209	
Unduplicated Pupil Count					
Unduplicated Pupil Count	105	84	83	81	
COE Unduplicated Pupil Count	-	-	-	-	
Total Unduplicated Pupil Count	105	84	83	81	
Rolling %, Supplemental Grant	47.3700%	46.0200%	43.3500%	38.8900%	
Rolling %, Concentration Grant	47.3700%	46.0200%	43.3500%	38.8900%	

Piner-Olivet Charter (6113492) - FY2022/23 1st Interim		11.7.2022			
		2021-22	2022-23	2023-24	2024-25
SUMMARY OF LCFF ADA					
Third Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)					
Grades TK-3			-	-	-
Grades 4-6			-	-	-
Grades 7-8			-	-	-
Grades 9-12			-	-	-
LCFF Subtotal		-	-	-	-
NSS		-	-	-	-
Combined Subtotal		-	-	-	-
Second Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)					
Grades TK-3			-	-	-
Grades 4-6			-	-	-
Grades 7-8			-	-	-
Grades 9-12			-	-	-
LCFF Subtotal		-	-	-	-
NSS		-	-	-	-
Combined Subtotal		-	-	-	-
Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)					
Grades TK-3		-	-	-	-
Grades 4-6		-	-	-	-
Grades 7-8		-	-	-	-
Grades 9-12		-	-	-	-
LCFF Subtotal		-	-	-	-
NSS		-	-	-	-
Combined Subtotal		-	-	-	-
Prior 3-Year Average ADA (adjusted for +/- current year charter shift)					
Grades TK-3			-	-	-
Grades 4-6			-	-	-
Grades 7-8			-	-	-
Grades 9-12			-	-	-
LCFF Subtotal		-	-	-	-
NSS		-	-	-	-
Combined Subtotal		-	-	-	-
Current Year Charter Shift ADA for the Hold Harmless and Prior 3-Year Average					
		-	-	-	-
Current Year ADA					
Grades TK-3		-	-	-	-
Grades 4-6		-	-	-	-
Grades 7-8		190.66	207.99	205.10	201.25
Grades 9-12		-	-	-	-
LCFF Subtotal		190.66	207.99	205.10	201.25
NSS		-	-	-	-
Combined Subtotal		190.66	207.99	205.10	201.25
Change in LCFF ADA (excludes NSS ADA)					
		190.66	207.99	205.10	201.25
		Increase	Increase	Increase	Increase

Piner-Olivet Charter (6113492) - FY2022/23 1st Interim		11.7.2022			
	2021-22	2022-23	2023-24	2024-25	
2021-22 Proxy ADA Determination - for School District Calculations only. Funding for charter schools under Section 123 of AB 181 will be allocated outside of the LCFF and app					
Yield Calculation					
Total ADA	190.66				
Total Enrollment	198.00				
Attendance Yield	96.2929%				
Quotient	0.9958				
2021-22 Proxy ADA					
Grades TK-3	-				
Grades 4-6	-				
Grades 7-8	-				
Grades 9-12	-				
Subtotal	-				
NSS					
Combined Subtotal					
Funded LCFF ADA (greater of current year, prior year or 3-prior year average)					
Grades TK-3	-	-	-	-	
Grades 4-6	-	-	-	-	
Grades 7-8	190.66	207.99	205.10	201.25	
Grades 9-12	-	-	-	-	
Subtotal	190.66	207.99	205.10	201.25	
	<i>Current</i>	<i>Current</i>	<i>Current</i>	<i>Current</i>	
Funded NSS ADA					
Grades TK-3	-	-	-	-	
Grades 4-6	-	-	-	-	
Grades 7-8	-	-	-	-	
Grades 9-12	-	-	-	-	
Subtotal	-	-	-	-	
NPS, CDS, & COE Operated					
Grades TK-3	-	-	-	-	
Grades 4-6	-	-	-	-	
Grades 7-8	-	-	-	-	
Grades 9-12	-	-	-	-	
Subtotal	-	-	-	-	
ACTUAL ADA (Current Year Only)					
Grades TK-3	-	-	-	-	
Grades 4-6	-	-	-	-	
Grades 7-8	190.66	207.99	205.10	201.25	
Grades 9-12	-	-	-	-	
Total Actual ADA	190.66	207.99	205.10	201.25	
TOTAL FUNDED ADA					
Grades TK-3	-	-	-	-	
Grades 4-6	-	-	-	-	
Grades 7-8	190.66	207.99	205.10	201.25	
Grades 9-12	-	-	-	-	
Total	190.66	207.99	205.10	201.25	
<i>Funded Difference (Funded ADA less Actual ADA)</i>					
	-	-	-	-	
FUNDED ADA for the Transitional Kindergarten Add-on					
Current Year TK ADA		-	-	-	

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	3,278,253.00	3,510,058.00	1,000,724.50	3,510,058.00	0.00	0.0%
2) Federal Revenue		8100-8299	63,466.00	412,532.00	3,878.90	412,532.00	0.00	0.0%
3) Other State Revenue		8300-8599	222,358.00	939,973.00	7,735.98	939,973.00	0.00	0.0%
4) Other Local Revenue		8600-8799	12,052.00	11,000.00	3,236.36	11,000.00	0.00	0.0%
5) TOTAL, REVENUES			3,576,129.00	4,873,563.00	1,015,575.74	4,873,563.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,655,452.00	1,879,953.00	504,699.12	1,879,953.00	0.00	0.0%
2) Classified Salaries		2000-2999	317,150.00	418,762.00	103,216.41	418,762.00	0.00	0.0%
3) Employee Benefits		3000-3999	894,058.00	1,078,264.00	238,991.49	1,078,264.00	0.00	0.0%
4) Books and Supplies		4000-4999	143,090.00	428,359.00	52,486.12	428,359.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	487,656.00	832,875.00	59,469.75	832,875.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,497,406.00	4,638,213.00	958,862.89	4,638,213.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			78,723.00	235,350.00	56,712.85	235,350.00		
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	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(10,000.00)	(10,000.00)	0.00	(10,000.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			68,723.00	225,350.00	56,712.85	225,350.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,089,382.00	1,423,185.00		1,423,185.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,089,382.00	1,423,185.00		1,423,185.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,089,382.00	1,423,185.00		1,423,185.00		
2) Ending Balance, June 30 (E + F1e)			1,158,105.00	1,648,535.00		1,648,535.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	6,000.00	6,000.00		6,000.00		
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	67,490.00	472,085.00		472,085.00		
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	909,533.87	185,929.00		185,929.00		
POCS - Reserve for Cash Flow @ 4% (Board Resolution #564)	0000	9760		107,389.00				
NWP - Reserve for Cash Flow @ 4% (Board Resolution #564)	0000	9760		78,540.00				
POCS - Estimated Cost for Signed TA 2022-25	0000	9760	336,724.15					
POCS - Reserve for Cash Flow @ 11%	0000	9760	224,405.72					
NWP - Estimated Cost for Signed TA 2022-25	0000	9760	243,802.31					
NWP - Reserve for Cash Flow @ 11% (did not meet)	0000	9760	104,601.69					
POCS - Reserve for Cash Flow @ 4% (Board Resolution #564)	0000	9760				107,389.00		
NWP - Reserve for Cash Flow @ 4% (Board Resolution #564)	0000	9760				78,540.00		
d) Assigned								
Other Assignments		9780	175,081.13	984,521.00		984,521.00		
POCS - Reserve for Economic Uncertainties 4%	0000	9780		107,389.00				
POCS - Facilities & Instructional Materials	0000	9780		593,561.00				
NWP - Reserve for Economic Uncertainties 4%	0000	9780		78,540.00				
NWP - Facilities & Instructional Materials	0000	9780		205,031.00				
POCS - Facilities & Instructional Materials	0000	9780	26,267.05					
Reserve for Economic Uncertainties	0000	9780	148,814.08					
POCS - Reserve for Economic Uncertainties 4%	0000	9780				107,389.00		
POCS - Facilities & Instructional Materials	0000	9780				593,561.00		
NWP - Reserve for Economic Uncertainties 4%	0000	9780				78,540.00		
NWP - Facilities & Instructional Materials	0000	9780				205,031.00		
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	1,475,608.00	1,296,746.00	458,303.00	1,296,746.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	107,989.00	414,925.00	132,440.00	414,925.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	70,337.00	0.00	0.00	0.0%
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	1,694,656.00	1,798,387.00	339,644.50	1,798,387.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			3,278,253.00	3,510,058.00	1,000,724.50	3,510,058.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2022-23 Projected Totals
6230	California Clean Energy Jobs Act	61,418.00
6300	Lottery: Instructional Materials	41,873.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	107,434.00
7435	Learning Recovery Emergency Block Grant	261,360.00
Total, Restricted Balance		472,085.00

NORTHWEST
PREP

2022-23

1st Interim Report

NORTHWEST PREP CHARTER SCHOOL BUDGET ASSUMPTIONS

2022-23 1st Interim

Based on the May Revise and BASC LCFF Calculator

District 43 Fund 09

	1st Interim	Subsequent Year	Subsequent Year
Revenue	2022-2023	2023-2024	2024-2025
LCFF Target COLA	6.56%	5.38%	4.02%
Enrollment	Estimated: 124	Estimated: 126	Estimated: 128
ADA (Projected P-2)	Estimated Actual: 115.21	Estimated Actual: 117.18	Estimated Actual: 120.32
Supplemental Grant % - 3-Year Rolling %	46.47%	49.11%	50.00%
Other Revenue Changes			
Federal	FY22-23 has increased revenues and corresponding expenditure increases due to remaining one-time COVID funds		
State	FY22-23 has increased revenues and corresponding expenditure increases due to remaining and new one-time COVID funds		
Local			
Expenditures	2022-2023	2023-2024	2023-2024
Certificated Salaries			
Staffing: FTE (includes Admin)	7.6	7.6	7.6
Step & Column	Actual expected costs are reflected	Actual expected costs are reflected	Actual expected costs are reflected
Contract Days - POEA	185	185	185
Classified Salaries			
Staffing: FTE (includes Management & Confidential)	3.39	3.39	3.39
Step & Column	Actual expected costs are reflected	Actual expected costs are reflected	Actual expected costs are reflected
Benefits			
STRS (State Teachers' Retirement System)	19.10%	19.10%	19.10%
PERS (Public Employees' Retirement System)	25.37%	25.20%	24.60%
FICA (Social Security)	6.20%	6.20%	6.20%
Medicare	1.45%	1.45%	1.45%
SUI (State Unemployment Insurance)	0.50%	0.20%	0.20%
WCI (Worker's Compensation Insurance)	1.51%	1.51%	1.51%

NORTHWEST PREP CHARTER SCHOOL BUDGET ASSUMPTIONS

Expenditures continued	2022-2023	2023-2024	2023-2024
Health/Welfare Benefits			
Medical	Caps are \$900 single, \$1,250 double, \$1,400 family	Caps are \$925 single, \$1,300 double, \$1,475 family	Caps are \$950 single, \$1,350 double, \$1,550 family
Dental/Vision/Life	No cap	No cap	No cap
Retiree Health Benefits	Caps vary according to contract	Caps vary according to contract	Caps vary according to contract
Retirement Incentive	\$ -	\$ -	\$ -
Other Expenditures			
Books & Supplies	Increase due to one-time COVID expenditures	Reductions as COVID funds are spent in PY	Reductions as COVID funds are spent in PY and general budget reductions
Services & Other Operating Expenses	Repay Rent to POUUSD Fund 25: \$10,000	Repay Rent to POUUSD Fund 25: \$10,000	Repay Rent to POUSD Fund 25: \$10,000
Capital Outlay	None	None	None
Special Ed Contribution	\$10,000	\$10,000	\$10,000

Northwest Prep Charter (106344) - FY2022/23 1st Interim		11.7.2022			
	2021-22	2022-23	2023-24	2024-25	
SUMMARY OF FUNDING					
General Assumptions					
COLA & Augmentation	5.07%	13.26%	5.38%	4.02%	
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%	
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%	
LCFF Entitlement					
Base Grant	\$1,226,434	\$1,196,835	\$1,295,108	\$1,385,371	
Grade Span Adjustment	34,077	23,836	29,811	33,197	
Supplemental Grant	115,690	113,449	130,134	141,857	
Concentration Grant	-	-	-	-	
Add-ons: Targeted Instructional Improvement Block Grant	-	-	-	-	
Add-ons: Home-to-School Transportation	-	-	-	-	
Add-ons: Small School District Bus Replacement Program	-	-	-	-	
Add-ons: Transitional Kindergarten	-	-	-	-	
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	\$1,376,201	\$1,334,120	\$1,455,053	\$1,560,425	
Miscellaneous Adjustments	-	-	-	-	
Economic Recovery Target	-	-	-	-	
Additional State Aid	-	-	-	-	
Total LCFF Entitlement	1,376,201	1,334,120	1,455,053	1,560,425	
LCFF Entitlement Per ADA	\$ 10,206	\$ 11,581	\$ 12,417	\$ 12,969	
Components of LCFF By Object Code					
State Aid (Object Code 8011)	\$ 453,550	\$ 494,147	\$ 554,676	\$ 598,755	
EPA (for LCFF Calculation purposes)	\$ 231,036	\$ 198,944	\$ 233,204	\$ 272,115	
<i>Local Revenue Sources:</i>					
Property Taxes (Object 8021 to 8089)	\$ -	\$ -	\$ -	\$ -	
In-Lieu of Property Taxes (Object Code 8096)	691,615	641,029	667,173	689,555	
Property Taxes net of In-Lieu	\$ -	\$ -	\$ -	\$ -	
TOTAL FUNDING	1,376,201	1,334,120	1,455,053	1,560,425	
Basic Aid Status	\$ -	\$ -	\$ -	\$ -	
Excess Taxes	\$ -	\$ -	\$ -	\$ -	
EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	
Total LCFF Entitlement	1,376,201	1,334,120	1,455,053	1,560,425	
SUMMARY OF EPA					
% of Adjusted Revenue Limit - Annual	73.31789035%	42.11134218%	42.11134218%	42.11134218%	
% of Adjusted Revenue Limit - P-2	73.31789035%	42.11134218%	42.11134218%	42.11134218%	
EPA (for LCFF Calculation purposes)	\$ 231,036	\$ 198,944	\$ 233,204	\$ 272,115	
EPA, Current Year (Object Code 8012)	\$ 231,036	\$ 198,944	\$ 233,204	\$ 272,115	
(P-2 plus Current Year Accrual)					
EPA, Prior Year Adjustment (Object Code 8019)	\$ (8,591.00)	\$ 19,912.00	\$ -	\$ -	
(P-A less Prior Year Accrual)					
Accrual (from Data Entry tab)	-	-	-	-	

Northwest Prep Charter (106344) - FY2022/23 1st Interim		11.7.2022			
	2021-22	2022-23	2023-24	2024-25	
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES					
Base Grant (Excludes add-ons for TIIG and Transportation)	\$ 1,260,511	\$ 1,220,671	\$ 1,324,919	\$ 1,418,568	
Supplemental and Concentration Grant funding in the LCAP year	\$ 115,690	\$ 113,449	\$ 130,134	\$ 141,857	
Percentage to Increase or Improve Services	9.18%	9.29%	9.82%	10.00%	
SUMMARY OF STUDENT POPULATION					
Unduplicated Pupil Population					
Enrollment	143	124	126	128	
COE Enrollment	-	-	-	-	
Total Enrollment	143	124	126	128	
Unduplicated Pupil Count					
Unduplicated Pupil Count	68	62	63	64	
COE Unduplicated Pupil Count	-	-	-	-	
Total Unduplicated Pupil Count	68	62	63	64	
Rolling %, Supplemental Grant	45.8900%	46.4700%	49.1100%	50.0000%	
Rolling %, Concentration Grant	45.8900%	46.4700%	49.1100%	48.3100%	

Northwest Prep Charter (106344) - FY2022/23 1st Interim		11.7.2022			
		2021-22	2022-23	2023-24	2024-25
SUMMARY OF LCFF ADA					
Third Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)					
Grades TK-3			-	-	-
Grades 4-6			-	-	-
Grades 7-8			-	-	-
Grades 9-12			-	-	-
LCFF Subtotal		-	-	-	-
NSS		-	-	-	-
Combined Subtotal		-	-	-	-
Second Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)					
Grades TK-3			-	-	-
Grades 4-6			-	-	-
Grades 7-8			-	-	-
Grades 9-12			-	-	-
LCFF Subtotal		-	-	-	-
NSS		-	-	-	-
Combined Subtotal		-	-	-	-
Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)					
Grades TK-3		-	-	-	-
Grades 4-6		-	-	-	-
Grades 7-8		-	-	-	-
Grades 9-12		-	-	-	-
LCFF Subtotal		-	-	-	-
NSS		-	-	-	-
Combined Subtotal		-	-	-	-
Prior 3-Year Average ADA (adjusted for +/- current year charter shift)					
Grades TK-3			-	-	-
Grades 4-6			-	-	-
Grades 7-8			-	-	-
Grades 9-12			-	-	-
LCFF Subtotal		-	-	-	-
NSS		-	-	-	-
Combined Subtotal		-	-	-	-
Current Year Charter Shift ADA for the Hold Harmless and Prior 3-Year Average					
		-	-	-	-
Current Year ADA					
Grades TK-3		18.23	5.57	7.44	8.46
Grades 4-6		16.80	7.43	8.37	9.40
Grades 7-8		26.34	38.09	27.90	25.38
Grades 9-12		70.56	64.11	73.47	77.08
LCFF Subtotal		131.93	115.20	117.18	120.32
NSS		-	-	-	-
Combined Subtotal		131.93	115.20	117.18	120.32
Change in LCFF ADA (excludes NSS ADA)					
		131.93	115.20	117.18	120.32
		Increase	Increase	Increase	Increase

Northwest Prep Charter (106344) - FY2022/23 1st Interim		11.7.2022			
	2021-22	2022-23	2023-24	2024-25	
2021-22 Proxy ADA Determination - for School District Calculations only. Funding for charter schools under Section 123 of AB 181 will be allocated outside of the LCFF and app					
Yield Calculation					
Total ADA	131.93				
Total Enrollment	143.00				
Attendance Yield	92.2587%				
Quotient	1.0222				
2021-22 Proxy ADA					
Grades TK-3	18.63				
Grades 4-6	17.17				
Grades 7-8	26.92				
Grades 9-12	72.12				
Subtotal	134.84				
NSS					
Combined Subtotal					
Funded LCFF ADA (greater of current year, prior year or 3-prior year average)					
Grades TK-3	18.63	5.57	7.44	8.46	
Grades 4-6	17.17	7.43	8.37	9.40	
Grades 7-8	26.92	38.09	27.90	25.38	
Grades 9-12	72.12	64.11	73.47	77.08	
Subtotal	134.84	115.20	117.18	120.32	
	<i>Current</i>	<i>Current</i>	<i>Current</i>	<i>Current</i>	
Funded NSS ADA					
Grades TK-3	-	-	-	-	
Grades 4-6	-	-	-	-	
Grades 7-8	-	-	-	-	
Grades 9-12	-	-	-	-	
Subtotal	-	-	-	-	
NPS, CDS, & COE Operated					
Grades TK-3	-	-	-	-	
Grades 4-6	-	-	-	-	
Grades 7-8	-	-	-	-	
Grades 9-12	-	-	-	-	
Subtotal	-	-	-	-	
ACTUAL ADA (Current Year Only)					
Grades TK-3	18.23	5.57	7.44	8.46	
Grades 4-6	16.80	7.43	8.37	9.40	
Grades 7-8	26.34	38.09	27.90	25.38	
Grades 9-12	70.56	64.11	73.47	77.08	
Total Actual ADA	131.93	115.20	117.18	120.32	
TOTAL FUNDED ADA					
Grades TK-3	18.63	5.57	7.44	8.46	
Grades 4-6	17.17	7.43	8.37	9.40	
Grades 7-8	26.92	38.09	27.90	25.38	
Grades 9-12	72.12	64.11	73.47	77.08	
Total	134.84	115.20	117.18	120.32	
<i>Funded Difference (Funded ADA less Actual ADA)</i>	2.91	-	-	-	
FUNDED ADA for the Transitional Kindergarten Add-on					
Current Year TK ADA					

**Multiyear Projection
2022-23 1st Interim NWP (2)**
Combined

Description (Object Range) [Sum Detail]	2022-23		2023-24		2024-25		2022-23		2023-24		2024-25	
	Base Year	Year 2	Year 3	Year 2	Year 3	Base Year	Year 2	Base Year	Year 2	Year 3	Year 2	Year 3
A. REVENUES & OTHER FINANCING SOURCES [Sum Lines A1-A5C]	\$1,828,121.00	\$1,592,292.35	\$1,697,758.18	\$1,477,476.45	\$1,581,959.02	\$1,362,099.00	\$1,455,053.00	\$466,022.00	\$114,815.90	\$114,815.90	\$114,815.90	\$115,799.16
1. LCFF/Revenue Limit Sources (8010-8099)	1,334,120.00	1,455,053.00	1,560,425.00	1,455,053.00	1,560,425.00	1,334,120.00	1,455,053.00	0.00	0.00	0.00	0.00	0.00
2. Federal Revenues (8100-8299)	145,754.00	30,719.00	30,719.00	0.00	0.00	0.00	0.00	145,754.00	30,719.00	30,719.00	30,719.00	0.00
3. Other State Revenues (8300-8599)	345,447.00	103,939.10	104,139.18	25,433.10	25,633.18	25,179.00	25,433.10	320,268.00	78,506.00	78,506.00	78,506.00	0.00
4. Other Local Revenues (8600-8799)	2,800.00	2,581.25	2,475.00	2,581.25	2,475.00	2,800.00	2,581.25	0.00	0.00	0.00	0.00	0.00
5. Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
a. Transfers In (8900-8929)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Contributions (8980-8999)	0.00	0.00	0.00	(5,590.90)	(6,574.16)	0.00	(5,590.90)	0.00	0.00	0.00	0.00	0.00
B. EXPENDITURES & OTHER FINANCING USES [Sum Lines B1-B10]	\$1,963,497.00	\$1,850,230.61	\$1,870,603.77	\$1,641,477.71	\$1,704,804.61	\$1,582,426.00	\$1,641,477.71	\$381,071.00	\$208,752.90	\$208,752.90	\$208,752.90	\$165,799.16
1. Certificated Salaries (1000-1999)	818,190.00	844,254.60	890,756.58	840,482.64	886,776.86	789,019.00	840,482.64	29,171.00	3,771.96	3,771.96	3,979.72	0.00
2. Classified Salaries (2000-2999)	144,281.00	140,513.58	148,457.65	126,394.81	133,540.66	118,492.00	126,394.81	25,789.00	14,118.77	14,118.77	14,916.99	0.00
3. Employee Benefits (3000-3999)	444,642.00	442,872.30	447,110.91	362,087.06	365,993.75	354,364.00	362,087.06	90,278.00	80,885.24	80,885.24	81,117.16	0.00
4. Books and Supplies (4000-4999)	180,538.00	97,628.96	74,152.79	58,709.95	59,313.89	72,894.00	58,709.95	107,644.00	38,919.01	38,919.01	14,838.90	0.00
5. Services and Other Operating Expenditures (5000-5999)	365,846.00	314,861.17	300,125.84	244,375.25	249,749.45	238,227.00	244,375.25	127,619.00	70,487.92	70,487.92	50,376.39	0.00
6. Capital Outlay (6000-6999)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. Other Outgo (excluding Transfers of Indirect Costs) (7100-7299,7400-7499)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Other Outgo - Transfers of Indirect Costs (7300-7399)	0.00	0.00	0.00	(570.00)	(570.00)	(570.00)	(570.00)	570.00	570.00	570.00	570.00	0.00
9. Other Financing Uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
a. Transfers Out (7600-7629)	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	0.00	0.00	0.00	0.00	0.00
b. Other Uses (7630-7699)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10. Other Adjustments (described in assumptions)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. NET INCREASE (DECREASE) IN FUND BALANCE	(135,376.00)	(257,938.26)	(172,845.59)	(164,001.26)	(122,845.59)	(220,327.00)	(164,001.26)	84,951.00	(93,937.00)	(93,937.00)	(93,937.00)	(50,000.00)
D. FUND BALANCE												
1. Beginning Fund Balance (9791-9795)	695,264.00	559,888.00	301,949.74	365,111.00	201,109.74	585,438.00	365,111.00	109,826.00	194,777.00	194,777.00	100,840.00	100,840.00
2. Ending Fund Balance [Sum lines D2a-D2e2]	\$559,888.00	\$301,949.74	\$129,104.15	\$201,109.74	\$78,264.15	\$365,111.00	\$201,109.74	\$194,777.00	\$100,840.00	\$100,840.00	\$50,840.00	\$50,840.00
a. Nonspendable (9710-9719)	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	0.00	0.00	0.00	0.00	0.00
b. Restricted (9740)	194,777.00	100,840.00	50,840.00	0.00	0.00	0.00	0.00	194,777.00	100,840.00	100,840.00	50,840.00	50,840.00
c. Committed	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1. Stabilization Arrangements (9750)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2. Other Commitments (9760)	78,540.00	74,010.00	439.15	74,010.00	439.15	78,540.00	74,010.00	0.00	0.00	0.00	0.00	0.00
Reserve for Cash Flow @ 4% (Board Resolution #564)	78,540.00	74,010.00	439.15	74,010.00	439.15	78,540.00	74,010.00	0.00	0.00	0.00	0.00	0.00
d. Assigned	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1. Other Assignments (9780)	205,031.00	50,089.74	0.00	50,089.74	0.00	205,031.00	50,089.74	0.00	0.00	0.00	0.00	0.00
Facilities & Instructional Materials	205,031.00	50,089.74	0.00	50,089.74	0.00	205,031.00	50,089.74	0.00	0.00	0.00	0.00	0.00
e. Unassigned/Unappropriated	78,540.00	74,010.00	74,825.00	74,010.00	74,825.00	78,540.00	74,010.00	0.00	0.00	0.00	0.00	0.00
1. Reserve for Economic Uncertainties (9789)	78,540.00	74,010.00	74,825.00	74,010.00	74,825.00	78,540.00	74,010.00	0.00	0.00	0.00	0.00	0.00
2. Unassigned/Unappropriated (9790)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

**Multiyear Projection
2022-23 1st Interim NWP (2)**
Unrestricted

Description (Object Range) [Sum Detail]	2022-23		2023-24		2024-25		2022-23		2023-24		2024-25	
	Base Year	Year 2	Year 3	Year 2	Year 3	Base Year	Year 2	Base Year	Year 2	Year 3	Year 2	Year 3
A. REVENUES & OTHER FINANCING SOURCES [Sum Lines A1-A5C]	\$1,828,121.00	\$1,592,292.35	\$1,697,758.18	\$1,477,476.45	\$1,581,959.02	\$1,362,099.00	\$1,455,053.00	\$466,022.00	\$114,815.90	\$114,815.90	\$114,815.90	\$115,799.16
1. LCFF/Revenue Limit Sources (8010-8099)	1,334,120.00	1,455,053.00	1,560,425.00	1,455,053.00	1,560,425.00	1,334,120.00	1,455,053.00	0.00	0.00	0.00	0.00	0.00
2. Federal Revenues (8100-8299)	145,754.00	30,719.00	30,719.00	0.00	0.00	0.00	0.00	145,754.00	30,719.00	30,719.00	30,719.00	0.00
3. Other State Revenues (8300-8599)	345,447.00	103,939.10	104,139.18	25,433.10	25,633.18	25,179.00	25,433.10	320,268.00	78,506.00	78,506.00	78,506.00	0.00
4. Other Local Revenues (8600-8799)	2,800.00	2,581.25	2,475.00	2,581.25	2,475.00	2,800.00	2,581.25	0.00	0.00	0.00	0.00	0.00
5. Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
a. Transfers In (8900-8929)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Contributions (8980-8999)	0.00	0.00	0.00	(5,590.90)	(6,574.16)	0.00	(5,590.90)	0.00	0.00	0.00	0.00	0.00
B. EXPENDITURES & OTHER FINANCING USES [Sum Lines B1-B10]	\$1,963,497.00	\$1,850,230.61	\$1,870,603.77	\$1,641,477.71	\$1,704,804.61	\$1,582,426.00	\$1,641,477.71	\$381,071.00	\$208,752.90	\$208,752.90	\$208,752.90	\$165,799.16
1. Certificated Salaries (1000-1999)	818,190.00	844,254.60	890,756.58	840,482.64	886,776.86	789,019.00	840,482.64	29,171.00	3,771.96	3,771.96	3,979.72	0.00
2. Classified Salaries (2000-2999)	144,281.00	140,513.58	148,457.65	126,394.81	133,540.66	118,492.00	126,394.81	25,789.00	14,118.77	14,118.77	14,916.99	0.00
3. Employee Benefits (3000-3999)	444,642.00	442,872.30	447,110.91	362,087.06	365,993.75	354,364.00	362,087.06	90,278.00	80,885.24	80,885.24	81,117.16	0.00
4. Books and Supplies (4000-4999)	180,538.00	97,628.96	74,152.79	58,709.95	59,313.89	72,894.00	58,709.95	107,644.00	38,919.01	38,919.01	14,838.90	0.00
5. Services and Other Operating Expenditures (5000-5999)	365,846.00	314,861.17	300,125.84	244,375.25	249,749.45	238,227.00	244,375.25	127,619.00	70,487.92	70,487.92	50,376.39	0.00
6. Capital Outlay (6000-6999)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. Other Outgo (excluding Transfers of Indirect Costs) (7100-7299,7400-7499)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Other Outgo - Transfers of Indirect Costs (7300-7399)	0.00	0.00	0.00	(570.00)	(570.00)	(570.00)	(570.00)	570.00	570.00	570.00	570.00	0.00
9. Other Financing Uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
a. Transfers Out (7600-7629)	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	0.00	0.00	0.00	0.00	0.00
b. Other Uses (7630-7699)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10. Other Adjustments (described in assumptions)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. NET INCREASE (DECREASE) IN FUND BALANCE	(135,376.00)	(257,938.26)	(172,845.59)	(164,001.26)	(122,845.59)	(220,327.00)	(164,001.26)	84,951.00	(93,937.00)	(93,937.00)	(93,937.00)	(50,000.00)
D. FUND BALANCE												
1. Beginning Fund Balance (9791-9795)	695,264.00	559,888.00	301,949.74	365,111.00	201,109.74	585,438.00	365,111.00	109,826.00	194,777.00	194,777.00	100,840.00	100,8

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	3,278,253.00	3,510,058.00	1,000,724.50	3,510,058.00	0.00	0.0%
2) Federal Revenue		8100-8299	63,466.00	412,532.00	3,878.90	412,532.00	0.00	0.0%
3) Other State Revenue		8300-8599	222,358.00	939,973.00	7,735.98	939,973.00	0.00	0.0%
4) Other Local Revenue		8600-8799	12,052.00	11,000.00	3,236.36	11,000.00	0.00	0.0%
5) TOTAL, REVENUES			3,576,129.00	4,873,563.00	1,015,575.74	4,873,563.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,655,452.00	1,879,953.00	504,699.12	1,879,953.00	0.00	0.0%
2) Classified Salaries		2000-2999	317,150.00	418,762.00	103,216.41	418,762.00	0.00	0.0%
3) Employee Benefits		3000-3999	894,058.00	1,078,264.00	238,991.49	1,078,264.00	0.00	0.0%
4) Books and Supplies		4000-4999	143,090.00	428,359.00	52,486.12	428,359.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	487,656.00	832,875.00	59,469.75	832,875.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,497,406.00	4,638,213.00	958,862.89	4,638,213.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			78,723.00	235,350.00	56,712.85	235,350.00		
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	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(10,000.00)	(10,000.00)	0.00	(10,000.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			68,723.00	225,350.00	56,712.85	225,350.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,089,382.00	1,423,185.00		1,423,185.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,089,382.00	1,423,185.00		1,423,185.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,089,382.00	1,423,185.00		1,423,185.00		
2) Ending Balance, June 30 (E + F1e)			1,158,105.00	1,648,535.00		1,648,535.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	6,000.00	6,000.00		6,000.00		
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	67,490.00	472,085.00		472,085.00		
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	909,533.87	185,929.00		185,929.00		
POCS - Reserve for Cash Flow @ 4% (Board Resolution #564)	0000	9760		107,389.00				
NWP - Reserve for Cash Flow @ 4% (Board Resolution #564)	0000	9760		78,540.00				
POCS - Estimated Cost for Signed TA 2022-25	0000	9760	336,724.15					
POCS - Reserve for Cash Flow @ 11%	0000	9760	224,405.72					
NWP - Estimated Cost for Signed TA 2022-25	0000	9760	243,802.31					
NWP - Reserve for Cash Flow @ 11% (did not meet)	0000	9760	104,601.69					
POCS - Reserve for Cash Flow @ 4% (Board Resolution #564)	0000	9760				107,389.00		
NWP - Reserve for Cash Flow @ 4% (Board Resolution #564)	0000	9760				78,540.00		
d) Assigned								
Other Assignments		9780	175,081.13	984,521.00		984,521.00		
POCS - Reserve for Economic Uncertainties 4%	0000	9780		107,389.00				
POCS - Facilities & Instructional Materials	0000	9780		593,561.00				
NWP - Reserve for Economic Uncertainties 4%	0000	9780		78,540.00				
NWP - Facilities & Instructional Materials	0000	9780		205,031.00				
POCS - Facilities & Instructional Materials	0000	9780	26,267.05					
Reserve for Economic Uncertainties	0000	9780	148,814.08					
POCS - Reserve for Economic Uncertainties 4%	0000	9780				107,389.00		
POCS - Facilities & Instructional Materials	0000	9780				593,561.00		
NWP - Reserve for Economic Uncertainties 4%	0000	9780				78,540.00		
NWP - Facilities & Instructional Materials	0000	9780				205,031.00		
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	1,475,608.00	1,296,746.00	458,303.00	1,296,746.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	107,989.00	414,925.00	132,440.00	414,925.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	70,337.00	0.00	0.00	0.0%
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	1,694,656.00	1,798,387.00	339,644.50	1,798,387.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			3,278,253.00	3,510,058.00	1,000,724.50	3,510,058.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2022-23 Projected Totals
6230	California Clean Energy Jobs Act	61,418.00
6300	Lottery: Instructional Materials	41,873.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	107,434.00
7435	Learning Recovery Emergency Block Grant	261,360.00
Total, Restricted Balance		472,085.00

DISTRICT K-6
PROGRAM
SACS REPORTS

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: 
District Superintendent or Designee


Date: 12/14/2022

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

To the County Superintendent of Schools:

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

Telephone: 707-522-3008

Title: Chief Business Official

E-mail: kvang@pousd.org

Criteria and Standards Review Summary

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

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

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

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)	265.08	268.11	263.68	268.11	0.00	0.0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	265.08	268.11	263.68	268.11	0.00	0.0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	5.64	7.51	7.51	7.51	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	5.64	7.51	7.51	7.51	0.00	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	270.72	275.62	271.19	275.62	0.00	0.0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
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	565.52	570.97	570.97	570.97	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)	565.52	570.97	570.97	570.97	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	318.28	323.19	323.19	323.19	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)	318.28	323.19	323.19	323.19	0.00	0.0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	883.80	894.16	894.16	894.16	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)
A. REVENUES								
1) LCFF Sources		8010-8099	11,523,490.00	12,135,728.00	1,650,384.81	12,135,728.00	0.00	0.0%
2) Federal Revenue		8100-8299	522,125.00	1,828,099.00	(178,586.44)	1,828,099.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,050,537.00	4,203,130.00	698,388.47	4,203,130.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,032,511.00	1,176,893.00	347,720.82	1,176,893.00	0.00	0.0%
5) TOTAL, REVENUES			14,128,663.00	19,343,850.00	2,517,907.66	19,343,850.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	4,837,876.00	5,609,877.00	1,509,552.88	5,609,877.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,952,533.00	2,385,611.00	697,104.51	2,385,611.00	0.00	0.0%
3) Employee Benefits		3000-3999	3,231,730.00	3,590,899.00	831,228.45	3,590,899.00	0.00	0.0%
4) Books and Supplies		4000-4999	497,275.00	1,388,235.00	260,968.33	1,388,235.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	3,372,016.00	5,734,762.00	965,965.15	5,734,762.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			13,891,430.00	18,709,384.00	4,264,819.32	18,709,384.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			237,233.00	634,466.00	(1,746,911.66)	634,466.00		
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)			237,233.00	634,466.00	(1,746,911.66)	634,466.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,483,880.00	7,587,327.00		7,587,327.00	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)			5,483,880.00	7,587,327.00		7,587,327.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,483,880.00	7,587,327.00		7,587,327.00		
2) Ending Balance, June 30 (E + F1e)			5,721,113.00	8,221,793.00		8,221,793.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	3,000.00	3,000.00		3,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	28,392.00	1,155,754.00		1,155,754.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	3,369,315.00	748,376.00		748,376.00		
Reserve for Cash Flow @ 11%	0000	9760	1,528,058.00					
Estimated Cost for Signed TA for 2022-25	0000	9760	1,841,257.00					
Reserve for Cash Flow @ 4% (Board Resolution #564)	0000	9760		748,376.00				
Reserve for Cash Flow @ 4% (Board Resolution #564)	0000	9760				748,376.00		
d) Assigned								
Other Assignments		9780	1,764,748.00	5,566,287.00		5,566,287.00		
Special Ed & Facilities	0000	9780	1,764,748.00					
Special Ed & Facilities	0000	9780		5,566,287.00				
Special Ed & Facilities	0000	9780				5,566,287.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	555,658.00	748,376.00		748,376.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	6,716,694.00	6,612,730.00	2,108,348.00	6,612,730.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	167,249.00	625,120.00	225,467.00	625,120.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	(385,568.00)	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	27,658.00	28,643.00	0.00	28,643.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	42.00	0.00	42.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	5,104,578.00	5,239,242.00	335.61	5,239,242.00	0.00	0.0%
Unsecured Roll Taxes		8042	158,094.00	161,673.00	0.00	161,673.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	2,924.00	0.00	2,924.00	0.00	0.0%
Supplemental Taxes		8044	171,860.00	244,232.00	41,446.70	244,232.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	684,976.00	832,470.00	0.00	832,470.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	2.00	0.00	2.00	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			13,031,109.00	13,747,078.00	1,990,029.31	13,747,078.00	0.00	0.0%
LCFF Transfers								

Resource	Description	2022-23 Projected Totals
2600	Expanded Learning Opportunities Program	97,672.00
6300	Lottery: Instructional Materials	47,768.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	274,049.00
7435	Learning Recovery Emergency Block Grant	736,265.00
Total, Restricted Balance		1,155,754.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	400,000.00	440,684.00	33,463.67	440,684.00	0.00	0.0%
3) Other State Revenue		8300-8599	27,000.00	27,000.00	0.00	27,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	250.00	450.00	386.45	450.00	0.00	0.0%
5) TOTAL, REVENUES			427,250.00	468,134.00	33,850.12	468,134.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	70,467.00	89,937.00	22,317.05	89,937.00	0.00	0.0%
3) Employee Benefits		3000-3999	24,997.00	32,328.00	7,664.38	32,328.00	0.00	0.0%
4) Books and Supplies		4000-4999	352,172.00	488,404.00	39,362.25	488,404.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	13,839.00	14,338.00	8,284.05	14,338.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			461,475.00	625,007.00	77,627.73	625,007.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(34,225.00)	(156,873.00)	(43,777.61)	(156,873.00)		
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)			(34,225.00)	(156,873.00)	(43,777.61)	(156,873.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	73,902.00	173,337.00		173,337.00	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)			73,902.00	173,337.00		173,337.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			73,902.00	173,337.00		173,337.00		
2) Ending Balance, June 30 (E + F1e)			39,677.00	16,464.00		16,464.00		
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	39,677.00	16,464.00		16,464.00		
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	400,000.00	440,684.00	33,463.67	440,684.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			400,000.00	440,684.00	33,463.67	440,684.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	27,000.00	27,000.00	0.00	27,000.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			27,000.00	27,000.00	0.00	27,000.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	250.00	450.00	386.45	450.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			250.00	450.00	386.45	450.00	0.00	0.0%
TOTAL, REVENUES			427,250.00	468,134.00	33,850.12	468,134.00		
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	70,467.00	89,937.00	22,317.05	89,937.00	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			70,467.00	89,937.00	22,317.05	89,937.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	17,878.00	22,818.00	5,421.77	22,818.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	5,391.00	6,864.00	1,707.37	6,864.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	310.00	836.00	86.55	836.00	0.00	0.0%
Unemployment Insurance		3501-3502	353.00	450.00	111.64	450.00	0.00	0.0%
Workers' Compensation		3601-3602	1,065.00	1,360.00	337.05	1,360.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,100.00	1,100.00	677.87	1,100.00	0.00	0.0%
5) TOTAL, REVENUES			1,100.00	1,100.00	677.87	1,100.00		
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	58,288.00	0.00	58,288.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	95,782.00	21,781.00	95,782.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	154,070.00	21,781.00	154,070.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,100.00	(152,970.00)	(21,103.13)	(152,970.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,100.00	(152,970.00)	(21,103.13)	(152,970.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	280,652.00	279,904.00		279,904.00	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)			280,652.00	279,904.00		279,904.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			280,652.00	279,904.00		279,904.00		
2) Ending Balance, June 30 (E + F1e)			281,752.00	126,934.00		126,934.00		
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	281,752.00	126,934.00		126,934.00		
Reserve for Maintenance Projects	0000	9780		126,934.00				
Reserve for Maintenance Projects	0000	9780	281,752.00					
Reserve for Maintenance Projects	0000	9780				126,934.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,100.00	1,100.00	677.87	1,100.00	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			1,100.00	1,100.00	677.87	1,100.00	0.00	0.0%
TOTAL, REVENUES			1,100.00	1,100.00	677.87	1,100.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	1,050.00	1,450.00	1,227.34	1,450.00	0.00	0.0%
5) TOTAL, REVENUES			1,050.00	1,450.00	1,227.34	1,450.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,050.00	1,450.00	1,227.34	1,450.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,050.00	1,450.00	1,227.34	1,450.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	501,050.00	501,981.00		501,981.00	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)			501,050.00	501,981.00		501,981.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			501,050.00	501,981.00		501,981.00		
2) Ending Balance, June 30 (E + F1e)			502,100.00	503,431.00		503,431.00		
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	502,100.00	503,431.00		503,431.00		
Reserve for Technology - Board approved 10.13.21	0000	9760		503,431.00				
Reserve for Technology - Board approved 10.13.21	0000	9760	502,100.00					
Reserve for Technology - Board approved 10.13.21	0000	9760				503,431.00		
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 LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,050.00	1,450.00	1,227.34	1,450.00	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%
TOTAL, OTHER LOCAL REVENUE			1,050.00	1,450.00	1,227.34	1,450.00	0.00	0.0%
TOTAL, REVENUES			1,050.00	1,450.00	1,227.34	1,450.00		
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								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,000.00	4,000.00	2,827.92	4,000.00	0.00	0.0%
5) TOTAL, REVENUES			4,000.00	4,000.00	2,827.92	4,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,000.00	4,000.00	2,827.92	4,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			4,000.00	4,000.00	2,827.92	4,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,154,910.00	1,156,621.00		1,156,621.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,154,910.00	1,156,621.00		1,156,621.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,154,910.00	1,156,621.00		1,156,621.00		
2) Ending Balance, June 30 (E + F1e)			1,158,910.00	1,160,621.00		1,160,621.00		
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	1,158,910.00	1,160,621.00		1,160,621.00		
Reserve for OPEB Liability - Board approved 10.13.21	0000	9760		1,160,621.00				
Reserve for OPEB - Board Approved 10.13.21	0000	9760	1,158,910.00					
Reserve for OPEB Liability - Board approved 10.13.21	0000	9760				1,160,621.00		
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 LOCAL REVENUE								
Interest		8660	4,000.00	4,000.00	2,827.92	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%
TOTAL, OTHER LOCAL REVENUE			4,000.00	4,000.00	2,827.92	4,000.00	0.00	0.0%
TOTAL, REVENUES			4,000.00	4,000.00	2,827.92	4,000.00		
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								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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	26,000.00	26,000.00	12,058.08	26,000.00	0.00	0.0%
5) TOTAL, REVENUES			26,000.00	26,000.00	12,058.08	26,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	202,008.00	50,873.00	202,008.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	2,492,949.00	1,136,481.60	2,492,949.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	2,694,957.00	1,187,354.60	2,694,957.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			26,000.00	(2,668,957.00)	(1,175,296.52)	(2,668,957.00)		
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)			26,000.00	(2,668,957.00)	(1,175,296.52)	(2,668,957.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,400,183.00	4,945,689.00		4,945,689.00	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)			4,400,183.00	4,945,689.00		4,945,689.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,400,183.00	4,945,689.00		4,945,689.00		
2) Ending Balance, June 30 (E + F1e)			4,426,183.00	2,276,732.00		2,276,732.00		
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		

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	4,426,183.00	2,276,732.00		2,276,732.00		
Reserve for BOND Approved Projects	0000	9780		2,276,732.00				
Reserved for BOND Approved Projects	0000	9780	4,426,183.00					
Reserve for BOND Approved Projects	0000	9780				2,276,732.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	26,000.00	26,000.00	12,058.08	26,000.00	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			26,000.00	26,000.00	12,058.08	26,000.00	0.00	0.0%
TOTAL, REVENUES			26,000.00	26,000.00	12,058.08	26,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	165,000.00	165,000.00	15,030.12	165,000.00	0.00	0.0%
5) TOTAL, REVENUES			165,000.00	165,000.00	15,030.12	165,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	21,454.00	0.00	21,454.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	39,000.00	72,999.00	15,386.50	72,999.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			39,000.00	94,453.00	15,386.50	94,453.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			126,000.00	70,547.00	(356.38)	70,547.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			10,000.00	10,000.00	0.00	10,000.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			136,000.00	80,547.00	(356.38)	80,547.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	770,080.00	949,588.00		949,588.00	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)			770,080.00	949,588.00		949,588.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			770,080.00	949,588.00		949,588.00		
2) Ending Balance, June 30 (E + F1e)			906,080.00	1,030,135.00		1,030,135.00		
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	906,080.00	1,030,135.00		1,030,135.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	5,000.00	5,000.00	2,312.74	5,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	160,000.00	160,000.00	12,717.38	160,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			165,000.00	165,000.00	15,030.12	165,000.00	0.00	0.0%
TOTAL, REVENUES			165,000.00	165,000.00	15,030.12	165,000.00		
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

District's ADA Standard Percentage Range:

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year		Budget Adoption	First Interim	Percent Change	Status
		Budget (Form 01CS, Item 1A)	Projected Year Totals (Form AI, Lines A4 and C4)		
Current Year (2022-23)	District Regular	265.08	268.11	1.0%	Met
	Charter School	565.52	570.97		
	Total ADA	830.60	839.08		
1st Subsequent Year (2023-24)	District Regular	262.75	271.14	(.7%)	Met
	Charter School	558.32	544.20		
	Total ADA	821.07	815.34		
2nd Subsequent Year (2024-25)	District Regular	254.14	262.77	(.6%)	Met
	Charter School	558.96	545.72		
	Total ADA	813.10	808.49		

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. **CRITERION: Enrollment**

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2022-23)				
District Regular	276.00	281.00		
Charter School	608.00	614.00		
Total Enrollment	884.00	895.00	1.2%	Met
1st Subsequent Year (2023-24)				
District Regular	257.00	262.00		
Charter School	597.00	582.00		
Total Enrollment	854.00	844.00	(1.2%)	Met
2nd Subsequent Year (2024-25)				
District Regular	260.00	262.00		
Charter School	593.00	579.00		
Total Enrollment	853.00	841.00	(1.4%)	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
	Unaudited Actuals (Form A, Lines A4 and C4)	CBEDS Actual (Form 01CS, Item 2A)	
Third Prior Year (2019-20)			
District Regular	268	278	
Charter School	643	1,002	
Total ADA/Enrollment	911	1,280	71.2%
Second Prior Year (2020-21)			
District Regular	268	267	
Charter School	643	671	
Total ADA/Enrollment	911	938	97.1%
First Prior Year (2021-22)			
District Regular	247	263	
Charter School	576	621	
Total ADA/Enrollment	823	884	93.1%
Historical Average Ratio:			87.1%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			87.6%

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

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

Fiscal Year	Estimated P-2 ADA	Enrollment	Ratio of ADA to Enrollment	Status
	(Form AI, Lines A4 and C4)	CBEDS/Projected (Criterion 2, Item 2A)		
Current Year (2022-23)				
District Regular	264	281		
Charter School	571	614		
Total ADA/Enrollment	835	895	93.3%	Not Met
1st Subsequent Year (2023-24)				
District Regular	246	262		
Charter School	544	582		
Total ADA/Enrollment	790	844	93.6%	Not Met
2nd Subsequent Year (2024-25)				
District Regular	250	262		
Charter School	546	579		
Total ADA/Enrollment	796	841	94.6%	Not Met

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

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

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

Explanation:
(required if NOT met)

Prior year (2019-20) entry included numbers, POCS & NWP, that do not roll up to the General Fund. The 1st Interim enrollment numbers now include only elementary charters (Olivet and Schaefer) that roll up into the General Fund.

4. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue			
	(Fund 01, Objects 8011, 8012, 8020-8089)			
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals	Percent Change	Status
Current Year (2022-23)	13,031,109.00	13,747,078.00	5.5%	Not Met
1st Subsequent Year (2023-24)	13,485,936.00	14,023,402.00	4.0%	Not Met
2nd Subsequent Year (2024-25)	13,678,581.00	14,304,678.00	4.6%	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

Revenue projected at Budget Adoption included a lower ADA assumption with CBEDS enrollment higher at 1st Interim than projected at Budget Adoption for Jack London and Olivet. Additionally, property taxes increased from \$6,147,166 at Budget Adoption to \$6,509,228 at 1st Interim. LCFF Entitlement Per ADA increased as well, per LCFF calculator.

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000- 3999)	Total Expenditures (Form 01, Objects 1000- 7499)	
	Third Prior Year (2019-20)	8,003,507.99	
Second Prior Year (2020-21)	7,993,886.40	8,848,268.21	90.3%
First Prior Year (2021-22)	7,353,531.71	8,431,838.00	87.2%
	Historical Average Ratio:		87.1%

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	4%	4%	4%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	83.1% to 91.1%	83.1% to 91.1%	83.1% to 91.1%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)			Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000- 3999)	Total Expenditures (Form 011, Objects 1000- 7499)			
	(Form MYPI, Lines B1-B3)	(Form MYPI, Lines B1-B8, B10)			
Current Year (2022-23)	8,511,673.00	9,820,619.00	86.7%	Met	
1st Subsequent Year (2023-24)	9,129,343.21	10,438,674.39	87.5%	Met	
2nd Subsequent Year (2024-25)	9,723,184.05	11,061,512.34	87.9%	Met	

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Current Year (2022-23)	522,125.00	1,828,099.00	250.1%	Yes
1st Subsequent Year (2023-24)	522,125.00	514,824.00	-1.4%	No
2nd Subsequent Year (2024-25)	522,125.00	514,824.00	-1.4%	No

Explanation:
(required if Yes)

One-time federal COVID dollars (resource 3212-3219) had not been fully spent in 2021/22 as budgeted and will need to be spent in 2022/23. 1st Interim fully budgeted these funds; thus increasing federal revenue.

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

Current Year (2022-23)	1,050,537.00	4,203,130.00	300.1%	Yes
1st Subsequent Year (2023-24)	760,923.56	851,935.43	12.0%	Yes
2nd Subsequent Year (2024-25)	762,443.71	806,301.55	5.8%	Yes

Explanation:
(required if Yes)

Budget Adoption did not include one-time state COVID funds such as Learning Recovery Grant, Extended Learning Opportunity Program (ELOP), and 2021/22 Charter ADA Relief for Olivet (\$361,928) and Schaefer (\$205,669) as that information was not known at Budget Adoption. Additionally, one-time state COVID dollars (resource 7422, 7425-7426) had not been fully spent in 2021/22 and are budgeted to be spent in 2022/23.

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

Current Year (2022-23)	1,032,511.00	1,176,893.00	14.0%	Yes
1st Subsequent Year (2023-24)	1,028,171.38	1,173,064.88	14.1%	Yes
2nd Subsequent Year (2024-25)	1,026,567.60	1,171,205.50	14.1%	Yes

Explanation:
(required if Yes)

Budget Adoption did not accurately reflect charters' fair share. First Interim revenue includes increased transfers from NWP and POCS to District for expenses originally paid for by District. 2022/23 included a 5.65% increase in salaries, increasing the expenses originally paid for by the District.

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

Current Year (2022-23)	497,275.00	1,388,235.00	179.2%	Yes
1st Subsequent Year (2023-24)	472,044.82	469,826.48	-.5%	No
2nd Subsequent Year (2024-25)	481,344.11	306,132.77	-36.4%	Yes

Explanation:
(required if Yes)

FY2022/23 books and supplies expenditures include one-time COVID dollars that were not fully spent in the prior year. In FY2024/25, with the reduction of one-time COVID dollars, cuts will need to be made to books and supplies to ensure fiscal solvency.

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

Current Year (2022-23)	3,372,016.00	5,734,762.00	70.1%	Yes
1st Subsequent Year (2023-24)	3,498,891.47	4,568,754.66	30.6%	Yes
2nd Subsequent Year (2024-25)	3,567,819.63	4,437,707.04	24.4%	Yes

Explanation:
(required if Yes)

First Interim revised budget includes services with one-time COVID resources that were not known at Budget Adoption.

6B. Calculating the District's Change in Total Operating Revenues and Expenditures

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	Budget	Projected Year Totals		
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2022-23)	2,605,173.00	7,208,122.00	176.7%	Not Met
1st Subsequent Year (2023-24)	2,311,219.94	2,539,824.31	9.9%	Not Met
2nd Subsequent Year (2024-25)	2,311,136.31	2,492,331.05	7.8%	Not Met

Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2022-23)	3,869,291.00	7,122,997.00	84.1%	Not Met
1st Subsequent Year (2023-24)	3,970,936.29	5,038,581.14	26.9%	Not Met
2nd Subsequent Year (2024-25)	4,049,163.74	4,743,839.81	17.2%	Not Met

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

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

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

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

One-time federal COVID dollars (resource 3212-3219) had not been fully spent in 2021/22 as budgeted and will need to be spent in 2022/23. 1st Interim fully budgeted these funds; thus increasing federal revenue.

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

Budget Adoption did not include one-time state COVID funds such as Learning Recovery Grant, Extended Learning Opportunity Program (ELOP), and 2021/22 Charter ADA Relief for Olivet (\$361,928) and Schaefer (\$205,669) as that information was not known at Budget Adoption. Additionally, one-time state COVID dollars (resource 7422, 7425-7426) had not been fully spent in 2021/22 and are budgeted to be spent in 2022/23.

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

Budget Adoption did not accurately reflect charters' fair share. First Interim revenue includes increased transfers from NWP and POCS to District for expenses originally paid for by District. 2022/23 included a 5.65% increase in salaries, increasing the expenses originally paid for by the District.

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

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

FY2022/23 books and supplies expenditures include one-time COVID dollars that were not fully spent in the prior year. In FY2024/25, with the reduction of one-time COVID dollars, cuts will need to be made to books and supplies to ensure fiscal solvency.

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

First Interim revised budget includes services with one-time COVID resources that were not known at Budget Adoption.

7. CRITERION: Facilities Maintenance

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

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

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

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

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	400,940.01	489,407.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		469,871.00	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District's Available Reserve Percentages (Criterion 10C, Line 9)	4.0%	4.0%	4.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.3%	1.3%	1.3%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)			
Current Year (2022-23)	294,632.00	9,820,619.00		N/A	Met
1st Subsequent Year (2023-24)	(850,914.72)	10,438,674.39		8.2%	Not Met
2nd Subsequent Year (2024-25)	(1,325,969.73)	11,061,512.34		12.0%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

Deficit spending has been noted in several resources. The District is reviewing funding, expenditures, and enrollment projections to identify reductions for future years.

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals		Status
	(Form 011, Line F2) (Form MYPI, Line D2)		
Current Year (2022-23)	8,221,793.00	Met	
1st Subsequent Year (2023-24)	6,610,294.79	Met	
2nd Subsequent Year (2024-25)	4,902,315.90	Met	

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund		Status
	(Form CASH, Line F, June Column)		
Current Year (2022-23)	7,912,306.76	Met	

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	834.65	790.48	796.04
District's Reserve Standard Percentage Level:	4%	4%	4%

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

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

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

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

YES

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

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

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

	Current Year Projected Year Totals (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
	0.00		

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYPI exists, all data will be extracted or calculated. If not, enter data for line 1 for the two subsequent years; Current Year data are extracted.

	Current Year Projected Year Totals (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	18,709,384.00	16,526,837.52	16,849,103.94
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	18,709,384.00	16,526,837.52	16,849,103.94
4. Reserve Standard Percentage Level	4%	4%	4%
5. Reserve Standard - by Percent (Line B3 times Line B4)	748,375.36	661,073.50	673,964.16

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

75,000.00	75,000.00	75,000.00
748,375.36	661,073.50	673,964.16

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year		
	Projected Year Totals (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	748,376.00	661,074.00	673,965.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	748,376.00	661,074.00	673,965.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	4.00%	4.00%	4.00%
District's Reserve Standard (Section 10B, Line 7):	748,375.36	661,073.50	673,964.16
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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

55. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2022-23)	(2,672,132.00)	(3,230,954.00)	20.9%	558,822.00	Not Met
1st Subsequent Year (2023-24)	(2,763,297.56)	(3,419,407.00)	23.7%	656,109.44	Not Met
2nd Subsequent Year (2024-25)	(2,844,663.44)	(3,543,311.49)	24.6%	698,648.05	Not Met
1b. Transfers In, General Fund *					
Current Year (2022-23)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2023-24)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2024-25)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2022-23)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2023-24)	5,782.00	0.00	-100.0%	(5,782.00)	Met
2nd Subsequent Year (2024-25)	52,845.00	0.00	-100.0%	(52,845.00)	Not Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

Increased Special Ed contribution from General Fund from \$2,202,261 at Budget Adoption to \$2,741,547 at First Interim.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

At Budget Adoption, an estimated \$52,845 was projected to be transferred to Fund 13 in FY 2024/25. However, with the increase in reimbursement rate and the one-time KIT funds, the District is not projecting a needed transfer to Fund 13.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2022-23
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds	24	51-8000	51-7400	15,721,347
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	N/A	Fund 01: General Fund	Obj 2XXX	260,389

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

Net Pension Liability	N/A	Fund 01: General Fund	Obj 3XXX	8,318,100
TOTAL:				24,299,836

Type of Commitment (continued)	Prior Year	Current Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds	2,746,528	3,015,500	620,600	644,200
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Net Pension Liability				
Total Annual Payments:	2,746,528	3,015,500	620,600	644,200

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

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

DATA ENTRY: Enter an explanation if Yes.

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

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

The payments for the GO Bond are based on amortization schedule at time of issue and paid from Fund 51. In order to provide sufficient funds for repayment of principal and interest when due on the Refunding Bonds, the County is obligated to levy ad valorem taxes upon all property subject to taxation by the District. Such taxes are in addition to other taxes levied upon property within the District. The tax revenues will be used solely for the payment of bonds of the District. Net Pension Liability and Compensated Absences are funded from the General Fund.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

Yes

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

No

		Budget Adoption (Form 01CS, Item S7A)	First Interim
2	OPEB Liabilities		
	a. Total OPEB liability	1,353,874.00	1,201,455.00
	b. OPEB plan(s) fiduciary net position (if applicable)	0.00	0.00
	c. Total/Net OPEB liability (Line 2a minus Line 2b)	1,353,874.00	1,201,455.00

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

Actuarial	Actuarial
Jun 30, 2021	Jul 01, 2020

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

		Budget Adoption (Form 01CS, Item S7A)	First Interim	
3	OPEB Contributions			
	a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method			
	Current Year (2022-23)		162,524.00	Data must be entered.
	1st Subsequent Year (2023-24)		162,524.00	Data must be entered.
	2nd Subsequent Year (2024-25)		162,524.00	Data must be entered.

b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)

Current Year (2022-23)	66,413.00	66,413.00
1st Subsequent Year (2023-24)	66,413.00	66,413.00
2nd Subsequent Year (2024-25)	66,413.00	66,413.00

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

Current Year (2022-23)	50,618.00	50,618.00
1st Subsequent Year (2023-24)	53,596.00	53,596.00
2nd Subsequent Year (2024-25)	64,720.00	64,720.00

d. Number of retirees receiving OPEB benefits

Current Year (2022-23)	9	9
1st Subsequent Year (2023-24)	9	9
2nd Subsequent Year (2024-25)	9	9

4. Comments:



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

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

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

No

b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities?

n/a

c. If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions?

n/a

2 Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs
- b. Unfunded liability for self-insurance programs

Budget Adoption (Form 01CS, Item S7B)		First Interim

3 Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
- Current Year (2022-23)
- 1st Subsequent Year (2023-24)
- 2nd Subsequent Year (2024-25)

Budget Adoption (Form 01CS, Item S7B)		First Interim

- b. Amount contributed (funded) for self-insurance programs
- Current Year (2022-23)
- 1st Subsequent Year (2023-24)
- 2nd Subsequent Year (2024-25)

4 Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

Yes

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of certificated (non-management) full-time-equivalent (FTE) positions	45.5	45.8	45.8	45.8

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

--

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

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

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

Negotiations Not Settled

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

--

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

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

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

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

If Yes, explain the nature of the new costs:

--

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

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

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

Yes

If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of classified (non-management) FTE positions	34.9	28.4	28.4	28.4

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2022-23)

1st Subsequent Year
(2023-24)

2nd Subsequent Year
(2024-25)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

Current Year
(2022-23)

1st Subsequent Year
(2023-24)

2nd Subsequent Year
(2024-25)

7. Amount included for any tentative salary schedule increases

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

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

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

--	--	--

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

--	--	--

If Yes, explain the nature of the new costs:

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

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

Classified (Non-management) - Other

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

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

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

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

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

Yes

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of management, supervisor, and confidential FTE positions	10.7	9.5	9.5	9.5

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

n/a

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

No

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

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

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

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

Negotiations Not Settled

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

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

4. Amount included for any tentative salary schedule increases

--	--	--	--

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

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

Management/Supervisor/Confidential

Step and Column Adjustments

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

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

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

1. Are costs of other benefits included in the interim and MYPs?
2. Total cost of other benefits
3. Percent change in cost of other benefits over prior year

S9.

Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

Comments:
(optional)

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

Sonoma County

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

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

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

EXP-POSITIVE - (Warning) - The following expenditure functions have a negative balance by resource, by fund. (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.)

Exception

FUND	RESOURCE	FUNCTION	VALUE
09	0000	7200-7600	(\$575.00)

Explanation: Indirect cost charge number needs to be negative.

SUPPLEMENTAL CHECKS

EXPORT VALIDATION CHECKS

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

Exception

Explanation: The District will provide its own Cashflow report.

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

Sonoma County

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

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

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

EXP-POSITIVE - (Warning) - The following expenditure functions have a negative balance by resource, by fund.
(NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.)

Exception

FUND	RESOURCE	FUNCTION	VALUE
09	0000	7200-7600	(\$623.00)

Explanation: Indirect cost charge number needs to be negative.

SUPPLEMENTAL CHECKS

EXPORT VALIDATION CHECKS

First Interim
Board Approved Operating Budget 2022-23
Technical Review Checks
Phase - All
Display - Exceptions Only

Sonoma County

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

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

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

EXP-POSITIVE - (Warning) - The following expenditure functions have a negative balance by resource, by fund.
(NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.)

Exception

FUND	RESOURCE	FUNCTION	VALUE
09	0000	7200-7600	(\$575.00)

Explanation: Indirect cost charge number needs to be negative.

SUPPLEMENTAL CHECKS

EXPORT VALIDATION CHECKS

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

Sonoma County

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

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

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT VALIDATION CHECKS

ACRONYMS

Acronyms

AB	Assembly Bill
ACA	Assembly Concurrent Amendment
ACR	Assembly Concurrent Resolution
ACSA	Association of California School Administrators
ADA	Average Daily Attendance
AFSCME	American Federation of State, County, and Municipal Employees
AMO	Annual Measurable Objective
AP	Advanced Placement
API	Academic Performance Index
ARRA	American Recovery and Reinvestment Act
ASES	After School Education and Safety Program
AU	Administrative Unit of a SELPA
AYP	Adequate Yearly Progress
BCLAD	Bilingual, Crosscultural, Language, and Academic Development
BRL	Base Revenue Limit
BTSA	Beginning Teacher Support and Assessment
CAHSEE	California High School Exit Examination
CALPADS	California Longitudinal Pupil Achievement Data System
CaITIDES	California Longitudinal Teacher Integrated Data Education System
CaWORKs	California Work Opportunity and Responsibility to Kids
CAPA	California Alternate Performance Assessment
CASBO	California Association of School Business Officials
CASH	Coalition for Adequate School Housing
CAT/6	California Achievement Tests, Sixth Edition Survey
CBEDS	California Basic Educational Data System
CBEST	California Basic Education Skills Test
CCSESA	California County Superintendents Educational Services Association
CDE	California Department of Education
CELDT	California English Language Development Test
CFT	California Federation of Teachers
CLAD	Crosscultural, Language, and Academic Development
CMIS	Compliance Monitoring, Interventions, and Sanctions
CNIPS	Child Nutrition Information Payment System
COE	County Office of Education

COLA Cost-of-Living Adjustment

CPI Consumer Price Index

CPR..... California Performance Review

CSAM..... California School Accounting Manual

CSBA California School Boards Association

CSEA..... California School Employees Association

CSET California Subject Examination for Teachers

CSIS California School Information Studies

CSR..... Class-Size Reduction or Comprehensive School Reform

CST California Standards Test

CSTP California Standards for the Teaching Profession

CTA California Teachers Association

CTC Commission on Teacher Credentialing

DAIT District Assistance and Intervention Team

DOF Department of Finance

DSA..... Division of the State Architect

EAAP..... Education Audit Appeals Panel

EIA Economic Impact Aid

EL English Learner (replaces ELL, LEP)

ELA English Language Arts

ELAP English Language Acquisition Program

ERAF Education Revenue Augmentation Fund

ESEA..... Elementary and Secondary Education Act

ESL..... English as a Second Language

FCMAT Fiscal Crisis and Management Assistance Team

F/RPM Free/Reduced-Price Meals

FTE..... Full-Time Equivalent

GAAP Generally Accepted Accounting Principles

GASB Governmental Accounting Standards Board

GATE..... Gifted and Talented Education

GO General Obligation (Bond)

GPA..... Governor’s Performance Award Program

HOUSSE High Objective Uniform State Standard of Evaluation

HPSGP High Priority Schools Grant Program

HQT Highly Qualified Teacher

HRA..... Health Reimbursement Arrangement

HSA..... Health Savings Account
IASA..... Improving America’s Schools Act
IDEA..... Individuals with Disabilities Education Act
IEP..... Individualized Education Program
II/USP Immediate Intervention/Underperforming Schools Program
IMFRP Instructional Materials Funding Realignment Program
JPA..... Joint Powers Agreement or Joint Powers Authority
LAIF..... Local Agency Investment Fund
LAO..... Legislative Analyst’s Office
LCI..... Licensed Children’s Institution (often used as a generic term to also encompass foster family homes and residential medical facilities)
LEA Local Educational Agency
LEP..... Limited English Proficient
MEP..... Migrant Education Program
MTYRE Multi-Track Year-Round Education
NAEP..... National Assessment of Educational Progress
NCES..... National Center for Education Statistics
NCLB..... No Child Left Behind
NPS/A..... Nonpublic School/Agency
OMB Office of Management and Budget
OPEB Other Postemployment Benefits
OPSC Office of Public School Construction
OSE Office of the Secretary for Education
P-1..... First Principal (Apportionment)
P-2..... Second Principal (Apportionment)
PAR..... Peer Assistance and Review
PERB..... Public Employment Relations Board
PERS..... Public Employees Retirement System
PI..... Program Improvement
PL..... Public Law (federal law)
PMIA..... Pooled Money Investment Account
PMIB..... Pooled Money Investment Board
PSAA..... Public Schools Accountability Act
PTA Parent Teachers Association
QEIA..... Quality Education Investment Act
QZAB Quality Zone Academy Bond
RDA..... Redevelopment Agency

ROC/P Regional Occupational Center/Program
RTTT Race to the Top
S4 Statewide System of School Support
SAB State Allocation Board
SACS Standardized Account Code Structure
SAIT School Assistance and Intervention Team
SARB School Attendance Review Board
SARC School Accountability Report Card
SAT-9 Stanford Achievement Test, Ninth Edition, Form T
SB Senate Bill
SBE State Board of Education
SCA Senate Constitutional Amendment
SCO State Controller's Office
SCR Senate Constitutional Resolution
SEA State Education Agency
SED Severely Emotionally Disturbed
SEIU Service Employees International Union
SELPA Special Education Local Plan Area
SES Socioeconomic Status
SFID School Facility Improvement District
SFSD School Fiscal Services Division of CDE
SFSF State Fiscal Stabilization Fund
SIG School Improvement Grant
SIP School Improvement Program
SLIBG School and Library Improvement Block Grant
SPI Superintendent of Public Instruction
SSI/SSP Supplement Security Income/State Supplementary Payment
STAR Standardized Testing and Reporting
STRS State Teachers Retirement System
SWP Schoolwide Program
TANF Temporary Assistance for Needy Families
TAP Teaching as a Priority
TAS Targeted Assistance School
TRANS Tax and Revenue Anticipation Notes