

2022-23

First Interim



Business Services
December 13, 2022

Publication Information

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This and other financial & budget documents of the Hemet Unified School District are posted on the web site:

www.hemetusd.org

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State Financial Outlook (LAO)

Each November, the Legislative Analyst's Office (LAO)—the California Legislature's budget and policy advisor—issues its *Fiscal Outlook* report with an updated analysis of the state's economic and budget condition, which has significant funding implications for public K-12 and community colleges agencies.

Economic Trends Drive Forecast

Unsurprisingly, overarching the LAO's *2023-24 Budget Fiscal Outlook* is the dampening state and national economies driven in large part by broad, high, and persistent inflation despite efforts to tame spending, which has driven costs of goods and services up through the COVID-19 recovery period. The LAO assumes that inflation will continue to be a drag on the state's economy, reducing General Fund revenues significantly, but falls short of forecasting an economic recession.

Given larger economic trends, the LAO projects that California faces a \$25 billion budget deficit heading into the 2023-24 fiscal year with annual (but diminishing) deficits through their forecast period ending in 2026-27. They caution that their budget year forecast may underestimate the state's budget problem if inflationary costs for all programs funded by the General Fund are accounted for (the LAO's cost estimate only accounts for inflation for programs that have statutory cost adjustment mechanisms).

If the state's economy should go into a recession, the LAO notes that their forecasted budget deficit could worsen significantly.

Lower state revenues also reduce the contribution amount the state is required to make into the Budget Stabilization Account (BSA), or state reserve. The LAO's revised revenue estimates suggest that the state's BSA obligation is reduced by \$5 billion across 2021-22, 2022-23, and 2023-24. This leaves California with a sizeable (\$22 billion) rainy day fund. This, the LAO notes, is sufficient to cover the anticipated budget-year deficit but would be insufficient if California enters a recession. Nevertheless, the LAO recommends that, given the level of economic and revenue uncertainty for the remainder of the fiscal year, the Legislature begin budget deliberations without using reserves.

Proposition 98 Forecast and Reserve

The Proposition 98 minimum guarantee is directly related to the overall health of the California economy, and particularly the performance of state revenues. Consequently, the LAO's revised estimates for education funding are sobered by larger economic trends. In fact, revenues that affect the calculation of the minimum guarantee are now estimated to be over \$15 billion *below* 2022-23 State Budget estimates for fiscal years 2021-22 and 2022-23. The downward revenue adjustments require corresponding adjustments to the minimum guarantee, although changing actual K-14 expenditures included in the 2022-23 Enacted Budget requires legislative action.

Notably, local property tax estimates are slightly higher than State Budget projections (up \$237 million); however, those gains are lost as a result of lower General Fund revenues contributing to the minimum guarantee equal to approximately \$5.87 billion across the current and prior fiscal year.



State Financial Outlook (LAO) cont.

The *Fiscal Outlook* includes the following revisions for 2021-22 and 2022-23:

Proposition 98 Minimum Guarantee (in millions)

	2021-22		2022-23	
	June Budget Act	Fiscal Outlook	June Budget Act	Fiscal Outlook
General Fund	\$83,677	\$83,306	\$82,312	\$76,811
Property Tax	26,560	26,727	28,042	28,112
Total	\$110,237	\$110,033	\$110,354	\$104,923

The reductions in the minimum guarantee cause prior- and current-year education spending to exceed revised estimates by \$620 million in 2021-22, and by \$1.8 billion in 2022-23. However, in its multiyear outlook, the LAO anticipates diminishing program costs, particularly in the Local Control Funding Formula. After revising the 2022-23 minimum guarantee to \$104.9 billion and accounting for \$1.8 billion in costs above the revised amount, the 2023-24 minimum guarantee is forecast to be \$108.2 billion, a 1.4% increase above revised 2022-23 estimates. Importantly, beginning in 2023-24, estimates of the minimum guarantee include projected education revenues on top of Proposition 98 obligations resulting from the passage of Proposition 28 (2022) to support arts and music instruction in K-12 public schools.

Proposition 98 Minimum Guarantee Forecast (in millions)

	2022-23	2023-24	2024-25	2025-26	2026-27
General Fund	\$78,613	\$78,098	\$81,829	\$87,258	\$95,354
Property Tax	28,112	30,077	31,627	32,573	33,927
Total	\$106,724	\$108,175	\$113,456	\$119,831	\$129,281



State Financial Outlook (LAO) cont.

Over the forecast period and by 2026-27, the LAO expects the minimum guarantee to be determined by Test 1 and to increase from the revised current levels by 21%.

Reduced state revenues cause the LAO's forecast of the minimum guarantee to grow at a slower rate than increases in student attendance and inflation. Consequently, under the forecast, the LAO estimates that the state will be required to make withdrawals from the Proposition 98 reserve of \$2.4 billion, \$3.1 billion, and \$2.8 billion in 2023-24, 2024-25, and 2025-26, respectively. These withdrawals offset reductions in the minimum guarantee; however, based on updated estimates, the Proposition 98 reserve would be depleted by 2025-26 (at which point the local K-12 district reserve cap would become inoperable) before beginning to be restored in 2026-27.

K-12 and Community College Program Costs

Within the context of diminishing revenues, program costs of K-12 and community college agencies are expected to rise, due largely to inflationary pressures felt by the larger economy. The *Fiscal Outlook* revises the LAO's estimated statutory cost-of-living adjustment (COLA) for K-12 and community college programs to 8.73% in 2023-24, up from 2022-23 State Budget predictions of 5.38% and the highest COLA since 1979-80. The estimated COLA is based on six of the eight quarters available that determine the COLA, with the final two being reported next January and April. The LAO further expects the COLA to remain high relative to historical trends through the forecast period due to persistent inflation across the economy.

In 2023-24, the LAO estimates that an 8.73% COLA would cost the minimum guarantee \$7.9 billion, which is approximately \$300 million more than what it estimates will be available in funding. To live with the means of the minimum guarantee, the COLA would need to be reduced to 8.38%—an authority granted to the director of the Department of Finance upon notification to the Legislature.

The estimated withdrawals from the Proposition 98 reserve help to address gaps in Proposition 98 revenues and costs in K-14 programs over the forecast period. In 2023-24, the reserve withdrawal reduces the shortfall and then fully compensates for shortfalls in the outyears across the forecast period.

Forecast K-14 COLA Estimates

2023-24	8.73%
2024-25	5.30%
2025-26	4.50%
2026-27	4.20%

LAO Recommendations for Education

The LAO makes a suite of recommendations for the Legislature to consider when planning for the upcoming budget. Across all spending, they recommend that the Legislature recoup appropriated but unspent funds, as well as consider reducing expenditures that are demonstrating little impact.



State Financial Outlook (LAO) cont.

For K-14 education specifically, the LAO recommends reducing the COLA even below the 8.38% level that the minimum guarantee could afford in 2023-24, noting that every 1.00% reduction in the COLA lowers ongoing spending by approximately \$910 million. The LAO also recommends that the Legislature reduce and revise funding for K-12's Expanded Learning Opportunities Program and fund some community college programs that are under capacity based on actual enrollment.

The Road Ahead

In many ways, the LAO's *Fiscal Outlook* report is unsurprising as trends in the economy change. We eagerly await the release of Governor Gavin Newsom's 2023-24 State Budget proposal on or before January 10, 2023, to elucidate his priorities for K-14 education. Even more, we look forward to seeing many, if not all, of you at our [Governor's Budget Workshops](#) in Sacramento and Long Beach.

Source: School Services of California Fiscal Report



Executive Summary

BACKGROUND

The Education Code of the State of California requires that school districts submit to their County Office of Education interim financial reports at least twice a year. The First Interim report reflects the current financial status of the district as of October 31, as well as budget revisions based on expenditure and revenue trends and other available information. Current year actual financial data is limited for the First Interim report and as a result, the budget estimates provided are more conservative than those presented later in the year in the Second Interim and year-end reports. Projected fund balances typically are less than those reported at year-end when more concrete data is available.

Based on the financial information provided in the interim reports, the Board and Superintendent must certify that the district will be able to meet its financial obligations for the balance of the current fiscal year and two subsequent years.

FISCAL OVERVIEW

On June 21, 2022, Hemet USD adopted its budget for the 2022-23 year. The budget adopted by Hemet USD was based on funding levels calculated under the Local Control Funding Formula (LCFF) using May Re-verse assumptions which included an LCFF cost-of living-adjustment (COLA) rate of 6.56% plus an additional LCFF Investment to Base of 3.30%.

The state's June enacted budget which was signed by the Governor on June 30, 2022 made changes to other items from May Re-verse projections. Those changes include, an increase to Unrestricted Lottery per ADA funding from \$163 to \$170, and an increase to Restricted Lottery per ADA funding from \$65 to \$67. First Interim changes to the district's general fund budget incorporate the reclassification of one-time funding from ending balance to unearned revenue and the addition of new grant funds.

Overall, First Interim revenues show a projected increase of \$130.5 million for a total of \$510.3 million. Revenue growth is attributed to new Block Grants, recognition of unearned revenues related to COVID funds, and increase in LCFF.

The budget for overall combined general fund expenditures has increased by \$112.8 million to \$508.8 million. The projected increase is associated with the vast majority of the one-time funding in response to COVID -19 being recognized as unearned revenue due to current guidelines from CDE. What this means for the District, is that we are showing all of the revenue being awarded to us while assuming that it will all be spent in the current year. If the funds are not spent in the current year the District will adjust the revenue to reflect only what was spent and decrease expenditures accordingly.

The changes to both revenue and expenditure budgets at First Interim result in the combined general fund ending balance being increased by \$28.3 million. At this time, it is projected the ending balance will be \$107.2 million, with \$32.0 million attributed to restricted programs. With the available reserves, the district is able to meet its board authorized 5% reserve of \$25.4 million for 2022-23.

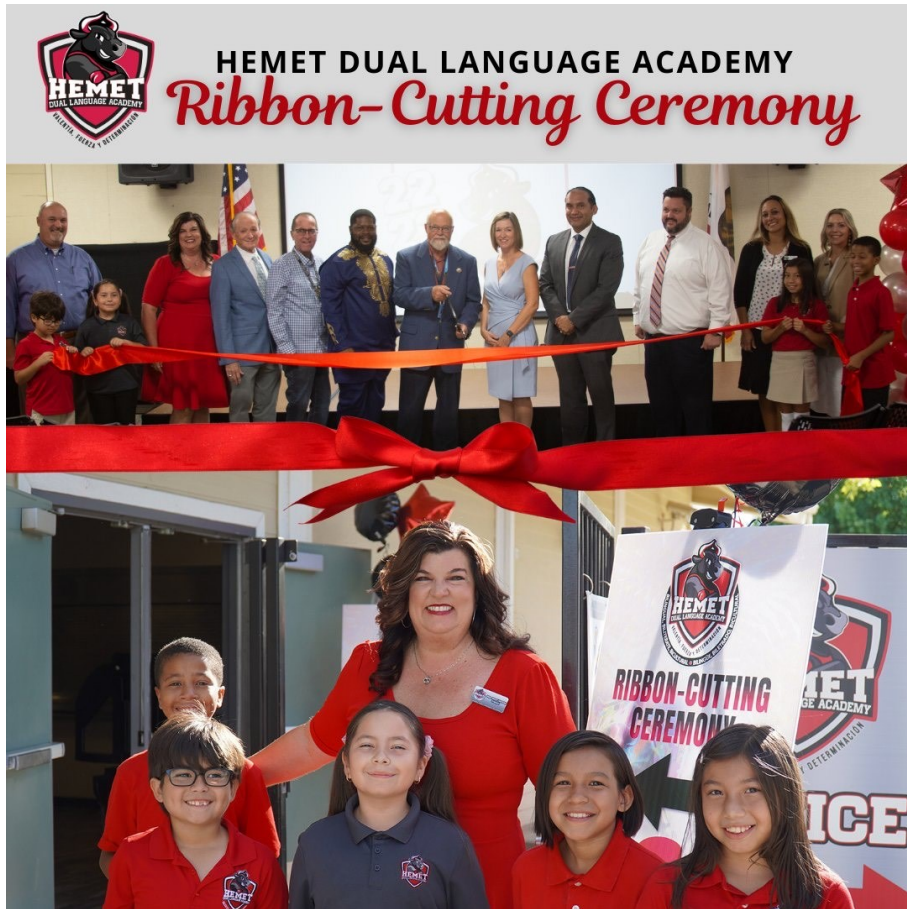


Multi-year projections in this report use assumptions from various sources including the Fiscal Crisis Management and Assistance Team (FCMAT), School Services of California, the Riverside County Office of Education and the Department of Finance. Absent any major changes to expenses or revenues, the multi-year projection included in the appendix of this report, show the district will not be deficit spending in the current year and adding to the ending balance in 2022-23. Based on current assumptions, the district anticipates a combined general fund ending balance of \$107.2 million by June 30, 2023. The unrestricted general fund ending balance is projected at \$75.4 million at the end of the projection period with \$25.4 million in reserves above its 5% reserve for economic uncertainty.

FIRST INTERIM SUMMARY

Changes from the October 31 board adopted original budget:

- LCFF revenues increased by \$16,429,527.
- Federal, state and local revenue increase by \$114,052,468.
- Expenditures increased by \$111,762,491.
- Transfers Out/Other Uses increased by \$1,000,000.
- Ending fund balances increases from \$78.9 million to \$107.2 million.

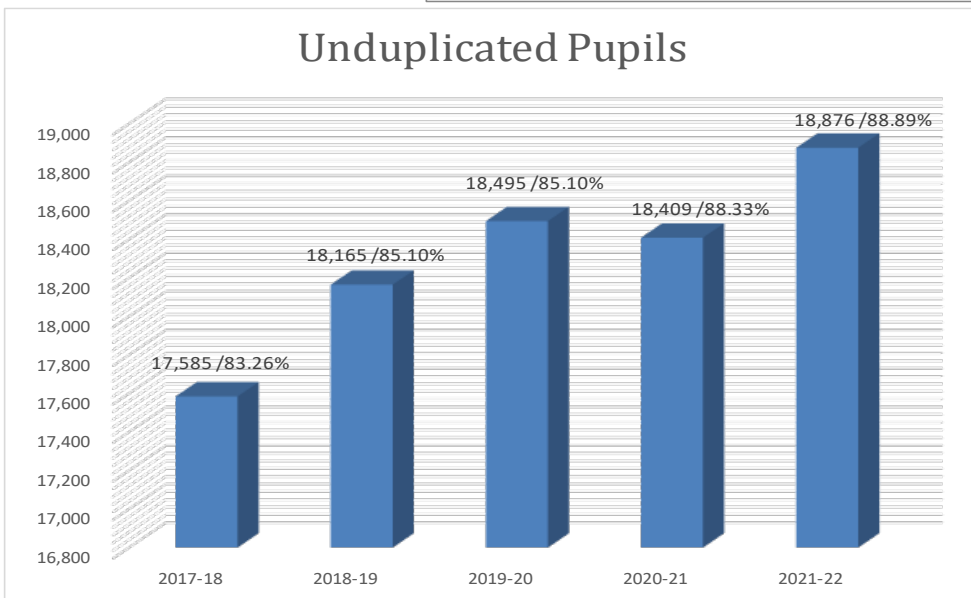
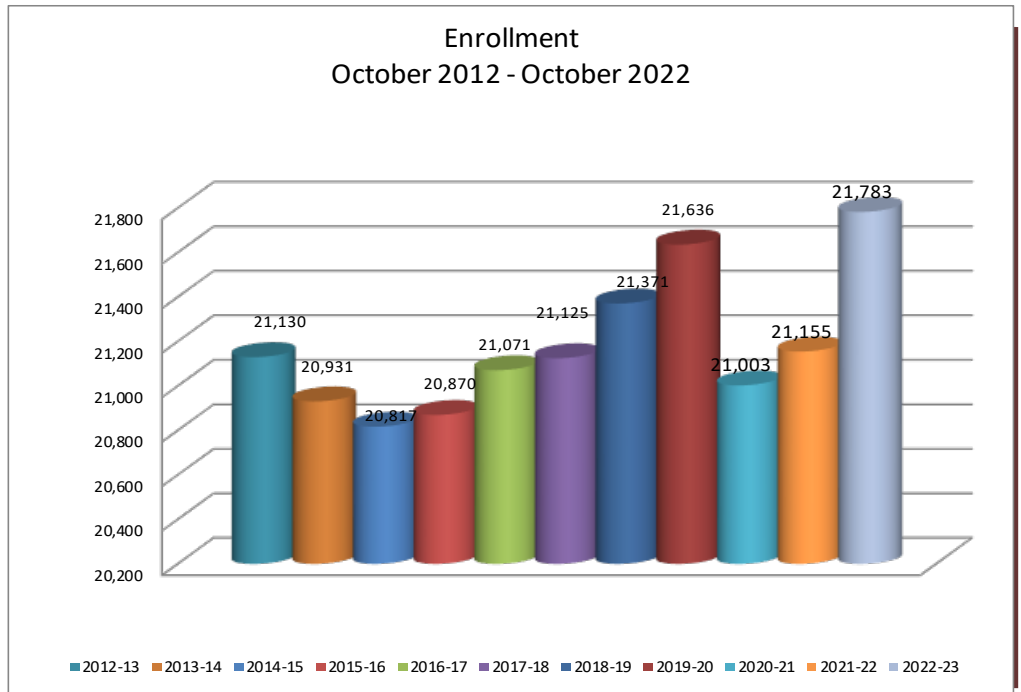


Enrollment and ADA

The Census Day enrollment count used for revenue calculations for the First Interim is 21,783, with an additional 13 students with the County Office of Education. The District increased 366 students over the adopted budget projected enrollment number.

Current law allows districts to use prior year data to calculate ADA. The P-2 ADA for 2020-21 was 20,545.76. This is used as the basis for calculating its Local Control Funding Formula (LCFF) dollars. The district's P-2 ADA for the LCFF calculation is adjusted by attendance for those students transferring in and out of charter schools, as well as for some special education related attendance that is reported on an annual basis. The total ADA for 2022-23 funding 20,494.22 or 98.41% to include both District and County program attendance.

Other student enrollment data that is important for revenue purposes is the unduplicated pupil count or percentage of district students that are identified as low income, English learners, foster youth or homeless. This information is used to calculate the district's supplemental and concentration funding under LCFF. First Interim projections will use prior year data with 18,912 district students and 48 students in county programs making up the unduplicated pupil percentage or UPP for Hemet USD which is equivalent to 89.41% of the current projected enrollment.



First Interim Budget Revisions

COMBINED GENERAL FUND

Revenues

Total general fund revenues in Hemet USD’s adopted budget were projected at \$373.3 million. With the addition of new awards, carry over balances, and adjustments to current awards, revenues grew by \$130.5 million by October 31. Budget revisions included in the First Interim report bring general fund revenue projections to \$503.8 million.

Local Control Funding Formula (LCFF)

A calculation worksheet provided by Fiscal Crisis and Management Assistance Team (FCMAT) in conjunction with the California Department of Education (CDE) is used to project Hemet Unified’s LCFF apportionment. The formula adds in grade span adjustments (GSA). In addition, schools receive supplemental funding at 20% of the base rate for unduplicated students counted as eligible for free and reduced meals, English learners or foster youth. A concentration grant of 65% of the base rate is provided to districts where 55% or more of the student population falls into these subgroups. Hemet USD’s preliminary 2022-23 unduplicated pupil percentage (UPP) for the LCFF subgroups is 87.95% of its entire student population. The LCFF calculation uses a three-year rolling average of a district’s unduplicated count percentage which for Hemet USD is currently calculated at 87.95%. The unduplicated pupil percentage is not finalized until CalPADs data is certified, normally in late December, at which time adjustments may be made to the percentages used in the current LCFF calculation.

Funding levels for LCFF in Hemet Unified’s 2022-23 adopted budget were calculated based on enrollment and ADA projections developed prior to the start of school, along with the 45-Day budget revised COLA rates. The district’s LCFF revenues have remained the same for First Interim budget revisions using enrollment and ADA projections based on prior year enrollment and the COLA rate included in the state’s enacted budget.

The First Interim report projects 2022-23 general fund LCFF revenues to total \$290.2 million. Local taxes, including transfers to charters for in-lieu payments are estimated to make up \$35.5 million of this year’s LCFF funding. Proposition 30 revenues will total \$56.4 million and \$198.3 million will come as state aid.

Federal Revenues

Combined general fund federal revenues are projected to total \$75.8 million. Federal revenues were increased by \$39.7 million from adopted budget levels as of October 31. The increase is mostly due to

Local Control Funding Formula—Full Implementation

The LCFF full funding rates based on current ADA and unduplicated count rates based on a three-year rolling average (87.95%) are listed in the table below.

FACTORS	K-3	4-6	7-8	9-12
2022-23 Base Grants	\$ 9,166	\$ 9,304	\$ 9,580	\$ 11,102
GSA Amount	\$ 953			\$ 289
Adjusted Base per ADA	\$ 10,119	\$ 9,304	\$ 9,580	\$11,391
Supplemental	\$ 1,780	\$ 1,780	\$ 1,685	\$ 2,004
Concentration	\$ 2,167	\$ 2,167	\$ 2,052	\$ 2,440



carryover of the Elementary and Secondary School Emergency Relief (ESSER) II at \$5.8 million, Expanded Learning Opportunity Grant (ELO-G) ESSER II at \$2.5 million, ESSER III at \$24.5 million, ELO-G ESSER III at \$2.5 million.

Other State Revenues

Other state revenues are expected to total \$113.8 million based on First Interim projections. This is an increase of \$73.9 million from adopted budget estimates. This increase was largely due to new grants such as the Learning Recovery Emergency Block Grant at \$38.2 million, Arts and Music Block Grant at \$12.2 million, adjustments to grant awards Expanded Learning Opportunity Program (ELOP) at \$10 million, Strong Workforce Program at \$1.4 million, and carryover of In-Person Instruction (IPI) at \$4.8 million.

Local Revenues

The budget for local revenue is expected to increase by \$435,436 to a revised projected total of \$23.9 million. This increase is due to revenue that will be received for Hewlett Grant and Gear Up.

Expenditures

Budgeted expenditures in the combined general fund as of October 31st totaled \$505.8 million, an increase of \$111.8 million from the amount estimated in the adopted budget. Budget adjustments through October 31st were made to increase expenditure budgets to match one-time funding received in the current year.

Salary and benefits costs are projected to be \$330.9 million. This is approximately \$14.1 million more than originally estimated due to additional positions being created and filled.

Expenditures for books and supplies are projected at \$81.3 million and services are budgeted at \$65.7 million. Expenses in these two categories increased by \$81.8 million from budget adoption through October 31st. The increases were related to allocating expenses to match revenues received for one-time funding. First interim budget revisions increased projected expenditure amounts in these categories for the 2022-23 year, bringing the total amount budgeted to \$147.1 million.

In the capital outlay category, expenditures are projected at \$24.8 million, which is an increase from the October 31st projected amount of \$15.8 million.

Summary of General Fund Revenues, Expenditures and Fund Balance

	Adopted Budget	Oct 31 Budget	First Interim Changes	First Interim Revised Budget
Beginning Balance	\$95,137,998.00	\$105,765,471.58	0	105,765,471.58
Revenue/Sources	\$ 379,814,469.00	\$490,118,762.04	\$20,177,702.00	\$510,296,464.04
Expenses/Uses	\$ 396,032,847.00	\$ 453,283,309.41	\$55,512,029.38	\$ 508,795,338.79
Change in Ending Balance	(\$ 16,218,378.00)	36,835,452.63	(\$ 35,334,327.38)	\$1,501,125.25
Ending Balance	\$ 78,919,620.00	\$142,600,924.21	\$ (35,334,327.38)	\$107,266,596.83
5% Reserve	\$ 3,945,981	\$7,130,046.21	(\$ 2,775,601.47)	\$ 25,439,766.94

Other Financing Sources/Uses/Contributions

Transfers in from other funds total \$6.5 million and remains the same as projected in the district's adopted budget.

Included for 1st Interim updates are transfers to Fund 20 for \$3.0 million. The transfer for Fund 20 is to match the service cost for post employment benefits for retirees in the current fiscal year.

Contributions made from the unrestricted general fund to the restricted general fund are projected to total \$43.1 million. These contributions are for Routine Restricted Maintenance for \$13.3 million and Special Education for \$29.8 million.

Combined General Fund Ending Balance

As indicated in the table below, the district's adopted budget approved in June 2022 originally anticipated a beginning fund balance for the combined general fund of \$95.1 million for the 2022-23 fiscal year. Expenses were expected to exceed revenues by \$16.2 million and the combined general fund ending balance was estimated at \$78.9 million. These balances were based on projections formulated before the close of the 2021-22 fiscal year. After accounting for all 2021-22 transactions, the general fund beginning balance was increased to \$105.7 million, an increase of \$10.6 million from the adopted budget estimate. This was due to the reclassification of the one-time funding from ending balance to unearned revenue.

The First Interim budget shows the district ending the 2022-23 year with a combined general fund balance of \$107.2 million. Included in the projected ending balance is \$25.4 million for a 5% reserve for economic uncertainties. On June 21, 2022 the board re-affirmed a minimum 5% reserve policy for the 2022-23 budget year. The 5% reserve was originally established by the board in April 2011.

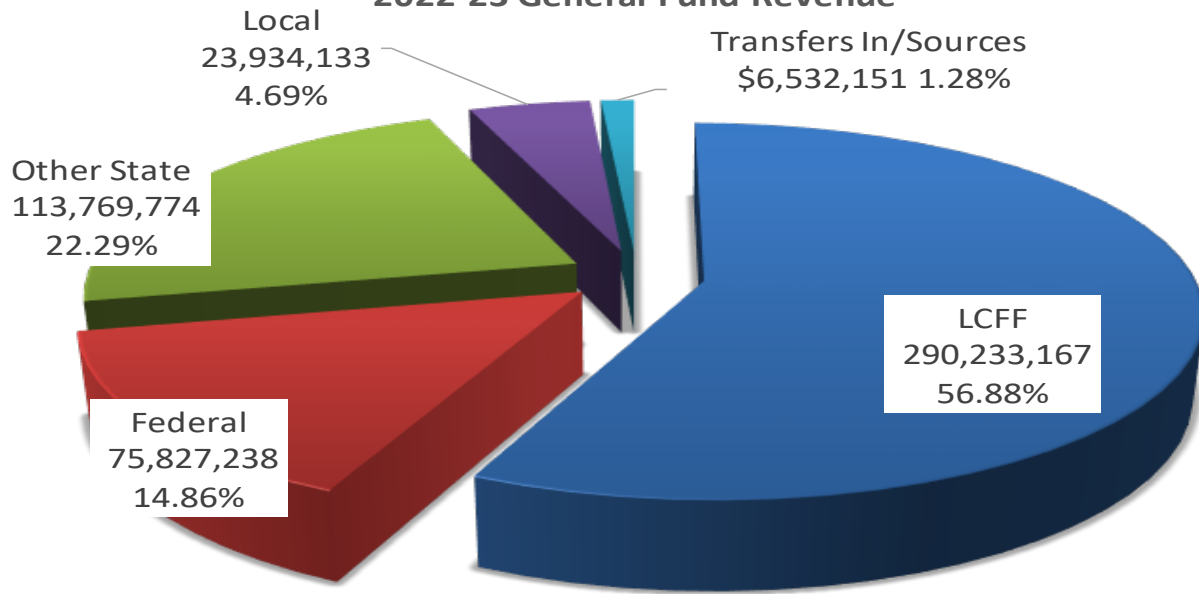
Legally restricted balances total \$31.8 million and \$1.4 million is reserved for stores inventory and cash in banks. We Also have \$28.2 million in committed fund balance. Balances assigned for identified purposes including health insurance holding accounts. This leaves \$25.4 million in the unrestricted general fund reserved to off-set any future deficit spending.

Components of Ending Balance		
Combined General Fund		
First Interim 2022-23		
	Adopted Budget	First Interim Projected Budget
Beginning Fund Balance	\$ 95,137,999	\$ 105,765,471
Net Increase/(Decrease)	(16,218,378)	1,501,125
Ending Fund Balance	\$ 78,919,621	\$ 107,266,596
Reserves		
5% Reserve for Economic Uncertainty	\$ 19,801,642	\$ 25,439,767
Revolving Cash	25,000	25,000
Stores Inventory Reserve	1,410,285	1,410,285
Legally and/or Restricted Carry Over	18,849,103	31,831,924
Committed - H&W Holding Accts	298,508	298,508
Committed - Offset For Future Deficit	26,654,097	27,909,299
Assignments	11,880,986	20,351,813
Total Reserves	\$ 78,919,621	\$ 107,266,596

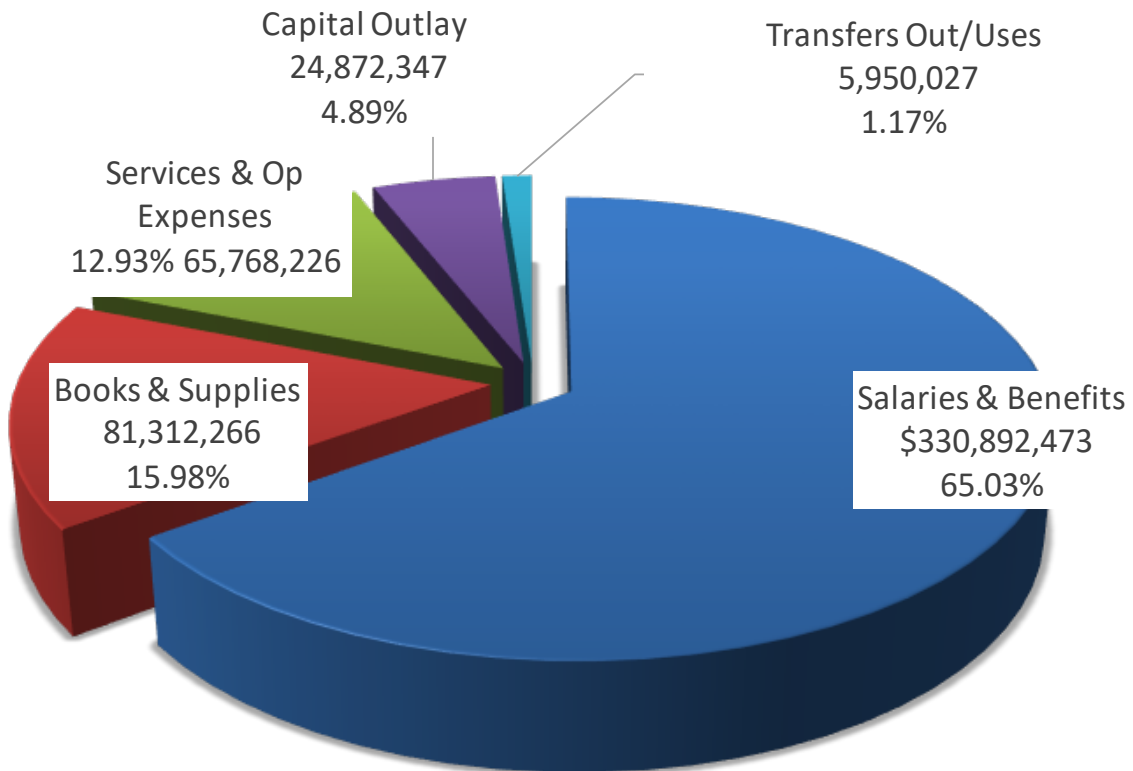


Charts

2022-23 General Fund Revenue



2022-23 General Fund Expenses



Multi-Year Projections & Cash Flow

MULTI-YEAR PROJECTIONS

The district's multi-year projection for the 2022-23 First Interim report incorporates many of the recommendations and assumptions provided by School Services of California (SSC), the Riverside County Office of Education (RCOE) and the Department of Finance (DOF). A worksheet provided by the Fiscal Crisis and Management Team (FCMAT), and developed in conjunction with the Department of Education, was used to calculate Hemet Unified's current and two subsequent years LCFF apportionment. The calculation adjusts the LCFF base rates by COLA in each year.

For the current budget year, preliminary projections anticipate approximately 86.65% of its students fall into the various categories that make up the unduplicated pupil percentage (UPP). The LCFF calculation uses a three-year rolling average of the district's UPP to calculate the supplemental and concentration grants. The three-year rolling average is currently estimated at 87.95%. Enrollment and ADA increased this year by 549 students. For revenue projection purposes it is assumed to remain flat over the next two years. Final official enrollment and UPP for the current year will be available for the Second Interim report.

2023-24 Projected Budget

The multi-year projection indicates the combined general fund revenues and other sources will decrease by a total of \$94 million in 2023-24 from current year budgeted revenue levels. LCFF revenues are estimated to increase by \$14.7 million in 2023-24 to a total of \$304.9 million. Federal and other state revenues are projected to decrease by \$108 million. The decrease is related to the fall off of the one-time Cares Act funds.

Overall 2023-24 expenses and transfers out are projected to decrease by \$100 million to \$408 million.

Salaries and benefits increase for step and column costs, STRS and PERS rate growth. Reductions in supplies, services and other expenditure categories are related to the fall off of grant funding and one-time projects.

Currently 2023-24 revenues are expected to exceed expenses by \$7.4 million. The projected general fund ending balance at the end of the 2023-24 year is estimated at \$114.7 million. In the projection, \$20.4 million, or 5% of the combined general fund expenses, is set aside for economic uncertainty per the district's board approved policy. Other reserves are for restricted programs, health insurance premiums, instructional supplies and services, and deficit spending.

Multi-Year Projection Assumptions			
	2022-23	2023-24	2024-25
COLA (applied to LCFF base)	6.56%	5.38%	4.02%
Enrollment (excludes county)	21,783	21,783	21,783
ADA (excludes county)	20,116.36	19,964.82	19,964.45
ADA%	92.41%	91.71%	91.63%
LCFF Funded ADA (includes county)	20,129.67	19,978.13	19,959.76
UPP (3 Yr rolling avg)	87.95%	87.39%	86.65%
Step & Column CE	1.45%	1.45%	1.45%
Step & Column CL	1.75%	1.75%	1.75%



2024-25 Projected Budget

In the third year of the projection, combined general fund revenues and transfers increase by \$10.4 million to an estimated \$426.8 million. LCFF revenue is the driving factor of the increase projected at \$8.9 million.

Expenses and transfers out to other funds projected for the 2024-25 year increase by \$14.1 million to a total of \$422.9 million. Salaries and benefits again increase for step and column and pension rate growth. Additional costs are planned for Special Education in various expenditure categories.

Certification

Based on the assumptions presented in this report, the district anticipates making adjustments to staffing to slow its unrestricted deficit spending trend by 2023-24. It also anticipates it will have sufficient reserves to cover costs and will be able to meet its financial obligations in the current and next year. As a result, the district will self-certify a positive status in the 2022-23 First Interim report.

CASH FLOW PROJECTIONS

Cash flow projections for both the current and the 2023-24 fiscal years are included in the appendix of this report.

The district does not anticipate to need to borrow any external or internal funds and will have sufficient cash reserves to meet all obligations.



Learning Continuity & Attendance Plan

In a typical year, the Local Control Accountability Plan describes the actions the District takes to improve outcomes – principally for English Learners, Foster Youth, and socioeconomically disadvantaged youth – via the investment of supplemental and concentration funding. The 2019-20 LCAP outlines the strategies the District engaged to address outcomes primarily measured via the metrics on the California Dashboard. Specifically, these metrics include academic outcomes measured by

- Smarter Balanced Assessment Consortium (SBAC) test in English and math
- the percentage of students suspended one or more time
- the percentage of students absent 10% or more of the academic year
- the percentage of students who are graduating Hemet USD ready to engage post secondary education or a durable career path
- Local Indicators that broadly describe the District's capacity to provide for the basic services for students, professional development, course access, and professional development targeted towards providing instruction that reflects the rigor and expectations of California State Standards

In this plan, 38 actions and services strategically support students in experiencing improved outcomes as measured by the metrics described above. Examples of student supports include direct English Learner supports, academic interventions such as reading intervention programs, supporting student engagement, intentional counseling services, addressing the causes and student needs associated with chronic absenteeism, expanding Career Technical Education pathways, as well as building and maintaining an information technology infrastructure that accelerates learning for students. In all these services, implementation is designed to address the needs of the English Learners, Foster youth and the socio-economically disadvantaged.

Transitioning into the 2020-21 school year, the overall structure described by the 2019-20 LCAP remained in place and adapted to meet the delivery dynamics of online instruction and the attendant concerns of the COVID-19 dynamics. In lieu of a Local Control Accountability Plan, the current Learning Continuity and Attendance Plan describes how some pre-existing services, and supporting resources, are adapted to specifically to address the dynamics associated with the COVID-19 pandemic. In light of the transition to online learning, the scope of pre-existing services were expanded or contracted according to the needs of students. A prime example of this adjustment relates to the year over year investment in technology to support instruction. With the COVID-19 pandemic, the LCAP ordained Information Technology investment grew and adapted strategy to accommodate providing a laptop for every student as well as investing in a durable LTE network to ensure on-going access to the internet for all students when off the school site. Access issues, predominantly felt by socio-economically disadvantaged youth, represent the issue that enhances the opportunity for high quality instruction. In totality, the actions and services supported via the investment of supplemental concentration funds endured across school years yet have morphed with – in some cases – significant changes to the implementation to ensure the student need is met in the current times.



Charter School Fund (Fund 09)

Hemet Unified operates one district-sponsored charter school, the Western Center Academy (WCA), which serves students in grades six through twelve. The school’s instructional program focuses on math, science and technology. WCA is located at the Western Science Center adjacent to Diamond Valley Lake.

Revenues and expenditures for the district sponsored charter school are reported separately in Fund 09 Charter School Special Revenue Fund. Revenues are based on students’ average daily attendance and other factors. Funding for the charter school comes from the state in the form of the Local Control Funding Formula and other various federal, state and local sources. The charter school receives funding for special education through the Riverside County SELPA and lottery revenue from the state based on charter ADA. In addition, WCA receives state funding as a reimbursement for a portion of its facilities rental expenses at the Western Science Center.

ENROLLMENT and ADA

Enrollment at WCA, based on preliminary CalPADS data, is reported at 746. The CalPADs data shows WCA has 388 students that are identified as either low income, English learners, foster or homeless. This equates to an Unduplicated Pupil Percentage or UPP of 53.50% for LCFF supplemental grant purposes. ADA for WCA is projected at 717.70 or 96.00%.

REVENUE

First Interim revenue for the Western Center Academy 2022-23 is projected at \$11.93 million. An increase of \$1.6 million is made to revenue budgets. Adjustments are being made to LCFF receipts per the updated LCFF calculator from FCMAT. State revenue include new allocations for Arts and Music Block Grant, Learning Recovery Emergency Block Grant and adjustments to the Expanded Learning Opportunity Program (ELOP). Federal revenue have adjusted to include carryover of (Expanded Learning Opportunity) ELO ESSER II and ELO ESSER III dollars. No changes have been made to local revenue.

EXPENDITURES

Total expenditures for Hemet Unified’s charter school at First Interim are projected to be \$9.93 million. An increase of \$271,435 is included to salary and benefit budgets. Books and supplied increased by \$485,912 to be in line with expectations for the current year. An additional \$181,804 was added to services and other operating expenses for expanded lease costs.

SOURCES/USES/CONTRIBUTIONS

Currently \$625,647 is budgeted as transfers out to other funds and is related to transfers from the charter school to the district’s general fund for special education services.

Charter Schools	Adopted Budget	Oct 31 Budget	First Interim Changes	First Interim Revised Budget
Beginning Balance	\$ 358,707	\$ 654,033	\$ -0-	\$ 654,033
Revenue/Sources	\$ 10,351,633	\$ 11,932,984	\$ 3,455	\$ 11,936,439
Expenses/Uses	\$ 9,615,656	\$ 10,303,055	\$ 257,664	\$ 10,560,719
Change in Ending Balance	\$ 735,977	\$ 1,629,929	254,20	\$ 1,375,720
Ending Balance	\$ 1,094,284	\$ 2,283,962	(\$ 254,209)	\$ 2,029,753

Under a Memorandum of Understanding with WCA, the district's restricted general fund will support all costs associated with special education services for charter students. In return, all special education related revenue received for charter students in Fund 09 will be transferred to the restricted general fund. The MOU also identifies fees and rates that are charged to the charter school for district services such as student attendance reporting, payroll processing, financial reporting, human services activities and technology support.

ENDING BALANCE

The charter fund is expected to end the year with a net increase in fund balance by \$1,375,720. The school will have a total of \$2.03 million in ending fund balance of which \$58,213 is in the restricted lottery account and can only be spent on instructional materials.

MULTI-YEAR PROJECTION AND CASH FLOW

Multi-Year Projection is projecting a total ending fund balance of \$2.03 million for the year ending June 30, 2023 and \$4.00 million by June 30, 2025. A detailed Cash Flow Analysis is provided in the Appendix of this report indicates WCA with a cash balance of 1.96 million projected for June 30, 2023 and having sufficient cash reserves to cover expenditures for 2022-23.



Other District Funds

A summary of budgets as of the First Interim report for other district funds is below. Notable changes from the adopted budget in certain funds are:

Fund	Beginning Balance	Revenues/ Sources	Expenditures/ Uses	Ending Balance
Fund 09—Charter School (WCA)	\$ 654,033	\$ 11,936,439	\$ 10,560,719	\$ 2,029,753
Fund 11—Adult Education	145,473	830,502	953,685	22,290
Fund 12—Child Development	573,628	2,243,772	2,243,772	573,628
Fund 13—Cafeteria	3,386,478	20,014,747	17,640,054	5,761,171
Fund 20—OPEB Reserve	15,090,552	3,149,011	-0-	18,239,563
Fund 21—Building Fund	51,072,112	29,537,683	34,898,101	45,711,694
Fund 25—Capital Facilities	22,641,545	5,327,868	8,098,262	19,871,151
Fund 40—Reserve for Capital Outlay	17,369,617	200	2,190,469	15,179,348
Fund 51—Bond	23,314,444	-0-	-0-	23,314,444
Fund 63—Enterprise Fund (Transportation)	14,444,167	20,455,983	19,845,966	15,054,184
Fund 67—Self-Insurance—Workers Comp	998,727	2,017,510	2,017,510	998,727
Fund 68— Self Insurance (F67)—OPEB	143,431	875,508	874,533	144,406
Total Other Funds	\$ 149,834,207	\$ 96,389,223	\$ 99,323,071	\$ 146,900,359





State Budget Forms

2020-21 First Interim





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

Signed: _____ Date: _____
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: December 13, 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: Jessica M. Garcia Telephone: 951-765-5100
Title: Director, Fiscal Services E-mail: jgarciaf@hemetusd.org

Criteria and Standards Review Summary

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

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

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

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

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	273,803,640.00	273,803,640.00	71,698,945.83	290,233,167.00	16,429,527.00	6.0%
2) Federal Revenue		8100-8299	5,000.00	5,000.00	833,845.02	1,099,290.00	1,094,290.00	21,885.8%
3) Other State Revenue		8300-8599	3,845,014.00	3,845,014.00	60,417.95	3,845,014.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,903,247.00	1,903,247.00	1,379,167.93	1,903,247.00	0.00	0.0%
5) TOTAL, REVENUES			279,556,901.00	279,556,901.00	73,972,376.73	297,080,718.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	118,233,076.00	118,389,609.00	30,396,252.80	119,589,295.00	(1,199,686.00)	-1.0%
2) Classified Salaries		2000-2999	39,262,804.00	39,279,181.57	11,433,179.07	39,673,906.68	(394,725.11)	-1.0%
3) Employee Benefits		3000-3999	56,147,570.00	56,163,533.00	14,882,430.00	56,499,043.00	(335,510.00)	-0.6%
4) Books and Supplies		4000-4999	11,352,650.00	17,229,645.63	1,624,222.99	17,563,124.04	(333,478.41)	-1.9%
5) Services and Other Operating Expenditures		5000-5999	32,920,312.00	33,402,812.00	14,664,651.46	33,507,363.00	(104,551.00)	-0.3%
6) Capital Outlay		6000-6999	796,480.00	947,931.00	387,232.87	966,783.00	(18,852.00)	-2.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	46,860.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(4,552,684.00)	(8,756,566.00)	(1,622,833.76)	(12,644,243.92)	3,887,677.92	-44.4%
9) TOTAL, EXPENDITURES			254,160,208.00	256,656,146.20	71,811,995.43	255,155,270.80		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			25,396,693.00	22,900,754.80	2,160,381.30	41,925,447.20		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	5,906,504.00	5,906,504.00	0.00	5,906,504.00	0.00	0.0%
b) Transfers Out		7600-7629	2,000,000.00	2,000,000.00	0.00	3,000,000.00	(1,000,000.00)	-50.0%
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	(41,032,157.00)	(41,032,157.00)	0.00	(43,064,156.06)	(2,031,999.06)	5.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(37,125,653.00)	(37,125,653.00)	0.00	(40,157,652.06)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(11,728,960.00)	(14,224,898.20)	2,160,381.30	1,767,795.14		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	71,799,478.00	73,666,877.29		73,666,877.29	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)			71,799,478.00	73,666,877.29		73,666,877.29		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			71,799,478.00	73,666,877.29		73,666,877.29		
2) Ending Balance, June 30 (E + F1e)			60,070,518.00	59,441,979.09		75,434,672.43		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	25,000.00	25,000.00		25,000.00		
Stores		9712	1,410,285.00	1,410,285.00		1,410,285.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	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)
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	26,952,605.25	20,928,453.28		28,207,806.94		
HTA Health and Welfare	0000	9760	298,508.00					
Offset for Future Defecits	0000	9760	26,654,097.25					
HTA Health and Welfare	0000	9760		298,508.00				
Offset for Future Deficits	0000	9760		20,629,945.28				
HTA Health and Welfare	0000	9760				298,508.00		
Offset for Future Defecits	0000	9760				27,909,298.94		
d) Assigned								
Other Assignments		9780	11,880,985.40	15,841,313.46		20,351,813.55		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	19,801,642.35	21,236,927.35		25,439,766.94		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	188,829,135.00	188,829,135.00	55,543,900.00	198,336,792.00	9,507,657.00	5.0%
Education Protection Account State Aid - Current Year		8012	52,105,455.00	52,105,455.00	14,299,867.00	56,403,412.00	4,297,957.00	8.2%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	321,078.00	321,078.00	New
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	33,429,998.00	33,429,998.00	0.00	35,506,834.00	2,076,836.00	6.2%
Unsecured Roll Taxes		8042	1,681,121.00	1,681,121.00	0.00	1,681,121.00	0.00	0.0%
Prior Years' Taxes		8043	1,958,152.00	1,958,152.00	1,463,619.80	1,958,152.00	0.00	0.0%
Supplemental Taxes		8044	814,393.00	814,393.00	264,136.34	1,013,402.00	199,009.00	24.4%
Education Revenue Augmentation Fund (ERAF)		8045	(3,778,949.00)	(3,778,949.00)	127,422.69	(3,662,126.00)	116,823.00	-3.1%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			275,039,305.00	275,039,305.00	71,698,945.83	291,558,665.00	16,519,360.00	6.0%
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	(1,235,665.00)	(1,235,665.00)	0.00	(1,325,498.00)	(89,833.00)	7.3%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			273,803,640.00	273,803,640.00	71,698,945.83	290,233,167.00	16,429,527.00	6.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	5,000.00	5,000.00	833,845.02	1,099,290.00	1,094,290.00	21,885.8%
TOTAL, FEDERAL REVENUE			5,000.00	5,000.00	833,845.02	1,099,290.00	1,094,290.00	21,885.8%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	823,105.00	823,105.00	0.00	823,105.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	3,021,909.00	3,021,909.00	60,417.95	3,021,909.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	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)
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,845,014.00	3,845,014.00	60,417.95	3,845,014.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	175,000.00	175,000.00	5,933.29	175,000.00	0.00	0.0%
Interest		8660	275,000.00	275,000.00	15,669.12	275,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	125,041.00	125,041.00	1,634.55	125,041.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Local Revenue		8699	1,328,206.00	1,328,206.00	1,355,930.97	1,328,206.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,903,247.00	1,903,247.00	1,379,167.93	1,903,247.00	0.00	0.0%
TOTAL, REVENUES			279,556,901.00	279,556,901.00	73,972,376.73	297,080,718.00	17,523,817.00	6.3%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	97,361,114.00	97,433,708.00	23,929,723.62	98,292,710.00	(859,002.00)	-0.9%
Certificated Pupil Support Salaries		1200	6,098,869.00	6,091,084.00	1,619,982.11	6,216,132.00	(125,048.00)	-2.1%
Certificated Supervisors' and Administrators' Salaries		1300	12,497,154.00	12,505,104.00	4,112,036.57	12,696,388.00	(191,284.00)	-1.5%
Other Certificated Salaries		1900	2,275,939.00	2,359,713.00	734,510.50	2,384,065.00	(24,352.00)	-1.0%
TOTAL, CERTIFICATED SALARIES			118,233,076.00	118,389,609.00	30,396,252.80	119,589,295.00	(1,199,686.00)	-1.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,921,730.00	2,932,993.00	473,951.04	2,920,883.00	12,110.00	0.4%
Classified Support Salaries		2200	13,660,553.00	13,662,763.57	3,982,706.91	13,753,725.57	(90,962.00)	-0.7%
Classified Supervisors' and Administrators' Salaries		2300	3,966,467.00	3,966,467.00	1,477,666.79	3,966,467.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	12,928,717.00	12,929,817.00	4,393,411.18	13,165,049.00	(235,232.00)	-1.8%
Other Classified Salaries		2900	5,785,337.00	5,787,141.00	1,105,443.15	5,867,782.11	(80,641.11)	-1.4%
TOTAL, CLASSIFIED SALARIES			39,262,804.00	39,279,181.57	11,433,179.07	39,673,906.68	(394,725.11)	-1.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	22,311,892.00	22,327,836.00	5,420,654.84	22,560,466.00	(232,630.00)	-1.0%
PERS		3201-3202	9,704,646.00	9,704,490.00	2,652,472.65	9,803,948.00	(99,458.00)	-1.0%
OASDI/Medicare/Alternative		3301-3302	4,655,945.00	4,656,088.00	1,254,981.58	4,657,317.00	(1,229.00)	0.0%
Health and Welfare Benefits		3401-3402	16,773,905.00	16,774,090.00	4,841,874.04	16,776,182.00	(2,092.00)	0.0%
Unemployment Insurance		3501-3502	787,364.00	787,187.00	201,546.79	787,322.00	(135.00)	0.0%
Workers' Compensation		3601-3602	1,181,224.00	1,181,241.00	313,026.89	1,181,205.00	36.00	0.0%
OPEB, Allocated		3701-3702	679,284.00	679,291.00	183,851.79	679,293.00	(2.00)	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	53,310.00	53,310.00	14,021.42	53,310.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			56,147,570.00	56,163,533.00	14,882,430.00	56,499,043.00	(335,510.00)	-0.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	3,631,950.00	3,631,950.00	44,464.09	3,578,953.00	52,997.00	1.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Books and Other Reference Materials		4200	281,510.00	292,832.00	79,013.47	281,631.00	11,201.00	3.8%
Materials and Supplies		4300	4,983,333.00	10,793,435.63	1,131,786.24	11,135,447.04	(342,011.41)	-3.2%
Noncapitalized Equipment		4400	2,455,857.00	2,510,928.00	368,703.30	2,566,593.00	(55,665.00)	-2.2%
Food		4700	0.00	500.00	255.89	500.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			11,352,650.00	17,229,645.63	1,624,222.99	17,563,124.04	(333,478.41)	-1.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,054,578.00	1,056,546.00	128,785.47	1,059,568.00	(3,022.00)	-0.3%
Dues and Memberships		5300	154,427.00	155,298.00	55,603.28	154,718.00	580.00	0.4%
Insurance		5400-5450	2,900,000.00	2,900,000.00	2,453,472.97	2,900,825.00	(825.00)	0.0%
Operations and Housekeeping Services		5500	5,932,000.00	5,932,000.00	2,470,430.63	5,932,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,499,137.00	2,581,558.00	741,830.86	2,659,253.00	(77,695.00)	-3.0%
Transfers of Direct Costs		5710	(53,271.00)	(119,995.00)	(103,540.43)	(118,059.00)	(1,936.00)	1.6%
Transfers of Direct Costs - Interfund		5750	7,884,632.00	7,809,254.00	(77,186.08)	7,778,279.00	30,975.00	0.4%
Professional/Consulting Services and Operating Expenditures		5800	11,026,144.00	11,571,650.00	8,643,234.77	11,615,869.00	(44,219.00)	-0.4%
Communications		5900	1,522,665.00	1,516,501.00	352,019.99	1,524,910.00	(8,409.00)	-0.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			32,920,312.00	33,402,812.00	14,664,651.46	33,507,363.00	(104,551.00)	-0.3%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	650,000.00	681,980.00	182,483.39	681,980.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	146,480.00	265,951.00	204,749.48	284,803.00	(18,852.00)	-7.1%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			796,480.00	947,931.00	387,232.87	966,783.00	(18,852.00)	-2.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements								
		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools								
		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools								
		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices								
		7142	0.00	0.00	46,860.00	0.00	0.00	0.0%
Payments to JPAs								
		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools								
		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices								
		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs								
		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools								
	6500	7221						
To County Offices								
	6500	7222						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	46,860.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(3,786,456.00)	(7,990,338.00)	(1,502,048.88)	(11,916,151.37)	3,925,813.37	-49.1%
Transfers of Indirect Costs - Interfund		7350	(766,228.00)	(766,228.00)	(120,784.88)	(728,092.55)	(38,135.45)	5.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(4,552,684.00)	(8,756,566.00)	(1,622,833.76)	(12,644,243.92)	3,887,677.92	-44.4%
TOTAL, EXPENDITURES			254,160,208.00	256,656,146.20	71,811,995.43	255,155,270.80	1,500,875.40	0.6%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	5,906,504.00	5,906,504.00	0.00	5,906,504.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			5,906,504.00	5,906,504.00	0.00	5,906,504.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	2,000,000.00	2,000,000.00	0.00	3,000,000.00	(1,000,000.00)	-50.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,000,000.00	2,000,000.00	0.00	3,000,000.00	(1,000,000.00)	-50.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(41,032,157.00)	(41,032,157.00)	0.00	(43,064,156.06)	(2,031,999.06)	5.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(41,032,157.00)	(41,032,157.00)	0.00	(43,064,156.06)	(2,031,999.06)	5.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(37,125,653.00)	(37,125,653.00)	0.00	(40,157,652.06)	(3,031,999.06)	8.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	36,101,148.00	73,587,009.23	16,915,589.44	74,727,948.23	1,140,939.00	1.6%
3) Other State Revenue		8300-8599	36,028,819.00	108,411,814.44	18,604,870.21	109,924,760.44	1,512,946.00	1.4%
4) Other Local Revenue		8600-8799	21,595,450.00	22,030,886.37	4,639,976.24	22,030,886.37	0.00	0.0%
5) TOTAL, REVENUES			93,725,417.00	204,029,710.04	40,160,435.89	206,683,595.04		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	37,730,231.00	46,521,344.06	14,237,295.03	46,595,600.06	(74,256.00)	-0.2%
2) Classified Salaries		2000-2999	26,608,276.00	27,692,493.85	6,972,501.23	27,942,015.85	(249,522.00)	-0.9%
3) Employee Benefits		3000-3999	38,805,499.00	41,073,845.65	6,662,084.18	40,592,613.03	481,232.62	1.2%
4) Books and Supplies		4000-4999	7,062,037.00	19,224,815.38	3,411,037.93	63,749,142.40	(44,524,327.02)	-231.6%
5) Services and Other Operating Expenditures		5000-5999	13,951,996.00	30,919,916.27	4,494,561.12	32,260,862.70	(1,340,946.43)	-4.3%
6) Capital Outlay		6000-6999	8,250,025.00	17,526,291.00	1,675,120.62	23,905,563.58	(6,379,272.58)	-36.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	3,678,119.00	3,678,119.00	3,249,471.78	3,678,119.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	3,786,456.00	7,990,338.00	1,502,048.88	11,916,151.37	(3,925,813.37)	-49.1%
9) TOTAL, EXPENDITURES			139,872,639.00	194,627,163.21	42,204,120.77	250,640,067.99		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(46,147,222.00)	9,402,546.83	(2,043,684.88)	(43,956,472.95)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	625,647.00	625,647.00	0.00	625,647.00	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	41,032,157.00	41,032,157.00	3,678.73	43,064,156.06	2,031,999.06	5.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			41,657,804.00	41,657,804.00	3,678.73	43,689,803.06		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,489,418.00)	51,060,350.83	(2,040,006.15)	(266,669.89)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	23,338,520.00	32,098,594.29		32,098,594.29	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)			23,338,520.00	32,098,594.29		32,098,594.29		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,338,520.00	32,098,594.29		32,098,594.29		
2) Ending Balance, June 30 (E + F1e)			18,849,102.00	83,158,945.12		31,831,924.40		
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		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	18,849,102.00	83,158,945.34		31,831,924.40		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	(.22)		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	5,585,948.00	5,585,948.00	0.00	6,242,220.00	656,272.00	11.7%
Special Education Discretionary Grants		8182	168,592.00	168,592.00	0.00	168,592.00	0.00	0.0%

2022-23 First Interim
General Fund
Restricted (Resources 2000-9999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	1,751,204.00	1,751,204.00	167,091.95	2,044,746.00	293,542.00	16.8%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	7,438,454.00	9,157,160.00	3,146,761.14	9,157,160.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	849,093.00	1,480,118.00	218,231.00	1,480,118.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	320,044.00	486,119.00	76,609.00	486,119.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	1,486,687.00	2,700,009.20	229,229.00	2,700,009.20	0.00	0.0%
Career and Technical Education	3500-3599	8290	259,636.00	259,636.00	0.00	259,636.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	18,241,490.00	51,998,223.03	13,077,667.35	52,189,348.03	191,125.00	0.4%
TOTAL, FEDERAL REVENUE			36,101,148.00	73,587,009.23	16,915,589.44	74,727,948.23	1,140,939.00	1.6%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	878,140.00	0.00	878,140.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	1,222,163.00	1,222,163.00	66,357.13	1,222,163.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	3,659,135.00	5,537,430.00	1,512,381.67	5,537,430.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	1,274,281.00	1,417,343.23	70,683.00	1,417,343.23	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)
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	296,755.00	296,755.00	183,598.70	296,755.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	29,576,485.00	99,059,983.21	16,771,849.71	100,572,929.21	1,512,946.00	1.5%
TOTAL, OTHER STATE REVENUE			36,028,819.00	108,411,814.44	18,604,870.21	109,924,760.44	1,512,946.00	1.4%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	3,702,319.00	3,702,319.00	0.00	3,702,319.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	400,000.00	835,436.37	76,368.24	835,436.37	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791	17,493,131.00	17,493,131.00	4,563,608.00	17,493,131.00	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)
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			21,595,450.00	22,030,886.37	4,639,976.24	22,030,886.37	0.00	0.0%
TOTAL, REVENUES			93,725,417.00	204,029,710.04	40,160,435.89	206,683,595.04	2,653,885.00	1.3%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	21,336,133.00	31,211,122.06	9,662,424.44	31,306,545.06	(95,423.00)	-0.3%
Certificated Pupil Support Salaries		1200	6,964,504.00	7,686,925.00	2,426,096.73	7,786,769.00	(99,844.00)	-1.3%
Certificated Supervisors' and Administrators' Salaries		1300	2,858,385.00	3,475,789.00	1,393,456.96	3,639,178.00	(163,389.00)	-4.7%
Other Certificated Salaries		1900	6,571,209.00	4,147,508.00	755,316.90	3,863,108.00	284,400.00	6.9%
TOTAL, CERTIFICATED SALARIES			37,730,231.00	46,521,344.06	14,237,295.03	46,595,600.06	(74,256.00)	-0.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	12,476,596.00	12,569,415.00	2,999,055.73	12,612,413.00	(42,998.00)	-0.3%
Classified Support Salaries		2200	4,660,762.00	5,179,748.00	1,402,737.96	5,292,055.00	(112,307.00)	-2.2%
Classified Supervisors' and Administrators' Salaries		2300	624,434.00	888,106.00	488,443.56	924,106.00	(36,000.00)	-4.1%
Clerical, Technical and Office Salaries		2400	1,852,607.00	2,112,911.47	634,262.49	2,243,250.47	(130,339.00)	-6.2%
Other Classified Salaries		2900	6,993,877.00	6,942,313.38	1,448,001.49	6,870,191.38	72,122.00	1.0%
TOTAL, CLASSIFIED SALARIES			26,608,276.00	27,692,493.85	6,972,501.23	27,942,015.85	(249,522.00)	-0.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	20,905,190.00	22,320,441.04	2,126,880.53	22,388,465.42	(68,024.38)	-0.3%
PERS		3201-3202	7,172,708.00	7,545,435.00	1,694,493.58	7,567,364.00	(21,929.00)	-0.3%
OASDI/Medicare/Alternative		3301-3302	2,686,175.00	2,972,206.63	750,490.43	2,984,297.63	(12,091.00)	-0.4%
Health and Welfare Benefits		3401-3402	6,980,066.00	6,992,460.19	1,744,374.23	6,407,664.19	584,796.00	8.4%
Unemployment Insurance		3501-3502	321,621.00	376,610.07	102,378.82	379,030.07	(2,420.00)	-0.6%
Workers' Compensation		3601-3602	482,436.00	565,448.90	158,861.07	566,304.90	(856.00)	-0.2%
OPEB, Allocated		3701-3702	257,303.00	301,243.82	84,605.52	299,486.82	1,757.00	0.6%
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			38,805,499.00	41,073,845.65	6,662,084.18	40,592,613.03	481,232.62	1.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,232,163.00	2,986,841.00	1,072,085.26	3,054,107.00	(67,266.00)	-2.3%
Books and Other Reference Materials		4200	1,587,768.00	608,147.00	240,521.70	615,540.00	(7,393.00)	-1.2%
Materials and Supplies		4300	4,090,037.00	14,653,710.15	1,922,908.46	59,082,756.17	(44,429,046.02)	-303.2%
Noncapitalized Equipment		4400	152,069.00	976,117.23	175,522.51	996,739.23	(20,622.00)	-2.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			7,062,037.00	19,224,815.38	3,411,037.93	63,749,142.40	(44,524,327.02)	-231.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	3,664,108.00	3,724,102.00	696,681.75	3,797,861.00	(73,759.00)	-2.0%
Travel and Conferences		5200	416,194.00	457,462.27	141,958.99	692,381.70	(234,919.43)	-51.4%
Dues and Memberships		5300	300.00	743.00	5,279.53	1,345.00	(602.00)	-81.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	72,000.00	72,000.00	2,366.42	55,000.00	17,000.00	23.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	339,206.00	756,275.00	264,679.07	797,523.00	(41,248.00)	-5.5%
Transfers of Direct Costs		5710	53,271.00	119,995.00	103,540.43	118,059.00	1,936.00	1.6%
Transfers of Direct Costs - Interfund		5750	835,769.00	825,235.00	107,018.61	1,244,368.00	(419,133.00)	-50.8%
Professional/Consulting Services and Operating Expenditures		5800	8,555,048.00	24,885,157.00	3,155,434.50	25,470,378.00	(585,221.00)	-2.4%
Communications		5900	16,100.00	78,947.00	17,601.82	83,947.00	(5,000.00)	-6.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			13,951,996.00	30,919,916.27	4,494,561.12	32,260,862.70	(1,340,946.43)	-4.3%
CAPITAL OUTLAY								
Land		6100	0.00	162,660.00	53,300.00	167,860.00	(5,200.00)	-3.2%
Land Improvements		6170	0.00	256,597.00	257,063.35	295,497.00	(38,900.00)	-15.2%
Buildings and Improvements of Buildings		6200	7,474,471.00	13,215,274.00	1,331,564.00	19,481,616.00	(6,266,342.00)	-47.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	765,554.00	3,229,810.00	0.00	3,298,640.58	(68,830.58)	-2.1%
Equipment Replacement		6500	10,000.00	661,950.00	33,193.27	661,950.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			8,250,025.00	17,526,291.00	1,675,120.62	23,905,563.58	(6,379,272.58)	-36.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	1,453,757.00	1,453,757.00	784,471.78	1,453,757.00	0.00	0.0%
Other Debt Service - Principal		7439	2,224,362.00	2,224,362.00	2,465,000.00	2,224,362.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,678,119.00	3,678,119.00	3,249,471.78	3,678,119.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	3,786,456.00	7,990,338.00	1,502,048.88	11,916,151.37	(3,925,813.37)	-49.1%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			3,786,456.00	7,990,338.00	1,502,048.88	11,916,151.37	(3,925,813.37)	-49.1%
TOTAL, EXPENDITURES			139,872,639.00	194,627,163.21	42,204,120.77	250,640,067.99	(56,012,904.78)	-28.8%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	625,647.00	625,647.00	0.00	625,647.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			625,647.00	625,647.00	0.00	625,647.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%

2022-23 First Interim
General Fund
Restricted (Resources 2000-9999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	41,032,157.00	41,032,157.00	3,678.73	43,064,156.06	2,031,999.06	5.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			41,032,157.00	41,032,157.00	3,678.73	43,064,156.06	2,031,999.06	5.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			41,657,804.00	41,657,804.00	3,678.73	43,689,803.06	(2,031,999.06)	-4.9%

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	273,803,640.00	273,803,640.00	71,698,945.83	290,233,167.00	16,429,527.00	6.0%
2) Federal Revenue		8100-8299	36,106,148.00	73,592,009.23	17,749,434.46	75,827,238.23	2,235,229.00	3.0%
3) Other State Revenue		8300-8599	39,873,833.00	112,256,828.44	18,665,288.16	113,769,774.44	1,512,946.00	1.3%
4) Other Local Revenue		8600-8799	23,498,697.00	23,934,133.37	6,019,144.17	23,934,133.37	0.00	0.0%
5) TOTAL, REVENUES			373,282,318.00	483,586,611.04	114,132,812.62	503,764,313.04		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	155,963,307.00	164,910,953.06	44,633,547.83	166,184,895.06	(1,273,942.00)	-0.8%
2) Classified Salaries		2000-2999	65,871,080.00	66,971,675.42	18,405,680.30	67,615,922.53	(644,247.11)	-1.0%
3) Employee Benefits		3000-3999	94,953,069.00	97,237,378.65	21,544,514.18	97,091,656.03	145,722.62	0.1%
4) Books and Supplies		4000-4999	18,414,687.00	36,454,461.01	5,035,260.92	81,312,266.44	(44,857,805.43)	-123.1%
5) Services and Other Operating Expenditures		5000-5999	46,872,308.00	64,322,728.27	19,159,212.58	65,768,225.70	(1,445,497.43)	-2.2%
6) Capital Outlay		6000-6999	9,046,505.00	18,474,222.00	2,062,353.49	24,872,346.58	(6,398,124.58)	-34.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	3,678,119.00	3,678,119.00	3,296,331.78	3,678,119.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(766,228.00)	(766,228.00)	(120,784.88)	(728,092.55)	(38,135.45)	5.0%
9) TOTAL, EXPENDITURES			394,032,847.00	451,283,309.41	114,016,116.20	505,795,338.79		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(20,750,529.00)	32,303,301.63	116,696.42	(2,031,025.75)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	6,532,151.00	6,532,151.00	0.00	6,532,151.00	0.00	0.0%
b) Transfers Out		7600-7629	2,000,000.00	2,000,000.00	0.00	3,000,000.00	(1,000,000.00)	-50.0%
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	3,678.73	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			4,532,151.00	4,532,151.00	3,678.73	3,532,151.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(16,218,378.00)	36,835,452.63	120,375.15	1,501,125.25		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	95,137,998.00	105,765,471.58		105,765,471.58	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)			95,137,998.00	105,765,471.58		105,765,471.58		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			95,137,998.00	105,765,471.58		105,765,471.58		
2) Ending Balance, June 30 (E + F1e)			78,919,620.00	142,600,924.21		107,266,596.83		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	25,000.00	25,000.00		25,000.00		
Stores		9712	1,410,285.00	1,410,285.00		1,410,285.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	18,849,102.00	83,158,945.34		31,831,924.40		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	26,952,605.25	20,928,453.28		28,207,806.94		
HTA Health and Welfare	0000	9760	298,508.00					
Offset for Future Defecits	0000	9760	26,654,097.25					
HTA Health and Welfare	0000	9760		298,508.00				
Offset for Future Deficits	0000	9760		20,629,945.28				
HTA Health and Welfare	0000	9760				298,508.00		
Offset for Future Defecits	0000	9760				27,909,298.94		
d) Assigned								
Other Assignments		9780	11,880,985.40	15,841,313.46		20,351,813.55		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	19,801,642.35	21,236,927.35		25,439,766.94		
Unassigned/Unappropriated Amount		9790	0.00	(.22)		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	188,829,135.00	188,829,135.00	55,543,900.00	198,336,792.00	9,507,657.00	5.0%
Education Protection Account State Aid - Current Year		8012	52,105,455.00	52,105,455.00	14,299,867.00	56,403,412.00	4,297,957.00	8.2%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	321,078.00	321,078.00	New
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	33,429,998.00	33,429,998.00	0.00	35,506,834.00	2,076,836.00	6.2%
Unsecured Roll Taxes		8042	1,681,121.00	1,681,121.00	0.00	1,681,121.00	0.00	0.0%
Prior Years' Taxes		8043	1,958,152.00	1,958,152.00	1,463,619.80	1,958,152.00	0.00	0.0%
Supplemental Taxes		8044	814,393.00	814,393.00	264,136.34	1,013,402.00	199,009.00	24.4%
Education Revenue Augmentation Fund (ERAF)		8045	(3,778,949.00)	(3,778,949.00)	127,422.69	(3,662,126.00)	116,823.00	-3.1%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			275,039,305.00	275,039,305.00	71,698,945.83	291,558,665.00	16,519,360.00	6.0%
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	(1,235,665.00)	(1,235,665.00)	0.00	(1,325,498.00)	(89,833.00)	7.3%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			273,803,640.00	273,803,640.00	71,698,945.83	290,233,167.00	16,429,527.00	6.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	5,585,948.00	5,585,948.00	0.00	6,242,220.00	656,272.00	11.7%
Special Education Discretionary Grants		8182	168,592.00	168,592.00	0.00	168,592.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	1,751,204.00	1,751,204.00	167,091.95	2,044,746.00	293,542.00	16.8%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	7,438,454.00	9,157,160.00	3,146,761.14	9,157,160.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	849,093.00	1,480,118.00	218,231.00	1,480,118.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	320,044.00	486,119.00	76,609.00	486,119.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	1,486,687.00	2,700,009.20	229,229.00	2,700,009.20	0.00	0.0%
Career and Technical Education	3500-3599	8290	259,636.00	259,636.00	0.00	259,636.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	18,246,490.00	52,003,223.03	13,911,512.37	53,288,638.03	1,285,415.00	2.5%
TOTAL, FEDERAL REVENUE			36,106,148.00	73,592,009.23	17,749,434.46	75,827,238.23	2,235,229.00	3.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	878,140.00	0.00	878,140.00	0.00	0.0%
Mandated Costs Reimbursements		8550	823,105.00	823,105.00	0.00	823,105.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	4,244,072.00	4,244,072.00	126,775.08	4,244,072.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								

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)
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	3,659,135.00	5,537,430.00	1,512,381.67	5,537,430.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	1,274,281.00	1,417,343.23	70,683.00	1,417,343.23	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	296,755.00	296,755.00	183,598.70	296,755.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	29,576,485.00	99,059,983.21	16,771,849.71	100,572,929.21	1,512,946.00	1.5%
TOTAL, OTHER STATE REVENUE			39,873,833.00	112,256,828.44	18,665,288.16	113,769,774.44	1,512,946.00	1.3%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	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	3,702,319.00	3,702,319.00	0.00	3,702,319.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	175,000.00	175,000.00	5,933.29	175,000.00	0.00	0.0%
Interest		8660	275,000.00	275,000.00	15,669.12	275,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	125,041.00	125,041.00	1,634.55	125,041.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%

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)
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,728,206.00	2,163,642.37	1,432,299.21	2,163,642.37	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	17,493,131.00	17,493,131.00	4,563,608.00	17,493,131.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			23,498,697.00	23,934,133.37	6,019,144.17	23,934,133.37	0.00	0.0%
TOTAL, REVENUES			373,282,318.00	483,586,611.04	114,132,812.62	503,764,313.04	20,177,702.00	4.2%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	118,697,247.00	128,644,830.06	33,592,148.06	129,599,255.06	(954,425.00)	-0.7%
Certificated Pupil Support Salaries		1200	13,063,373.00	13,778,009.00	4,046,078.84	14,002,901.00	(224,892.00)	-1.6%
Certificated Supervisors' and Administrators' Salaries		1300	15,355,539.00	15,980,893.00	5,505,493.53	16,335,566.00	(354,673.00)	-2.2%
Other Certificated Salaries		1900	8,847,148.00	6,507,221.00	1,489,827.40	6,247,173.00	260,048.00	4.0%
TOTAL, CERTIFICATED SALARIES			155,963,307.00	164,910,953.06	44,633,547.83	166,184,895.06	(1,273,942.00)	-0.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	15,398,326.00	15,502,408.00	3,473,006.77	15,533,296.00	(30,888.00)	-0.2%
Classified Support Salaries		2200	18,321,315.00	18,842,511.57	5,385,444.87	19,045,780.57	(203,269.00)	-1.1%
Classified Supervisors' and Administrators' Salaries		2300	4,590,901.00	4,854,573.00	1,966,110.35	4,890,573.00	(36,000.00)	-0.7%
Clerical, Technical and Office Salaries		2400	14,781,324.00	15,042,728.47	5,027,673.67	15,408,299.47	(365,571.00)	-2.4%
Other Classified Salaries		2900	12,779,214.00	12,729,454.38	2,553,444.64	12,737,973.49	(8,519.11)	-0.1%
TOTAL, CLASSIFIED SALARIES			65,871,080.00	66,971,675.42	18,405,680.30	67,615,922.53	(644,247.11)	-1.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	43,217,082.00	44,648,277.04	7,547,535.37	44,948,931.42	(300,654.38)	-0.7%
PERS		3201-3202	16,877,354.00	17,249,925.00	4,346,966.23	17,371,312.00	(121,387.00)	-0.7%
OASDI/Medicare/Alternative		3301-3302	7,342,120.00	7,628,294.63	2,005,472.01	7,641,614.63	(13,320.00)	-0.2%
Health and Welfare Benefits		3401-3402	23,753,971.00	23,766,550.19	6,586,248.27	23,183,846.19	582,704.00	2.5%
Unemployment Insurance		3501-3502	1,108,985.00	1,163,797.07	303,925.61	1,166,352.07	(2,555.00)	-0.2%
Workers' Compensation		3601-3602	1,663,660.00	1,746,689.90	471,887.96	1,747,509.90	(820.00)	0.0%
OPEB, Allocated		3701-3702	936,587.00	980,534.82	268,457.31	978,779.82	1,755.00	0.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	53,310.00	53,310.00	14,021.42	53,310.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			94,953,069.00	97,237,378.65	21,544,514.18	97,091,656.03	145,722.62	0.1%
BOOKS AND SUPPLIES								

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)
Approved Textbooks and Core Curricula Materials		4100	4,864,113.00	6,618,791.00	1,116,549.35	6,633,060.00	(14,269.00)	-0.2%
Books and Other Reference Materials		4200	1,869,278.00	900,979.00	319,535.17	897,171.00	3,808.00	0.4%
Materials and Supplies		4300	9,073,370.00	25,447,145.78	3,054,694.70	70,218,203.21	(44,771,057.43)	-175.9%
Noncapitalized Equipment		4400	2,607,926.00	3,487,045.23	544,225.81	3,563,332.23	(76,287.00)	-2.2%
Food		4700	0.00	500.00	255.89	500.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			18,414,687.00	36,454,461.01	5,035,260.92	81,312,266.44	(44,857,805.43)	-123.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	3,664,108.00	3,724,102.00	696,681.75	3,797,861.00	(73,759.00)	-2.0%
Travel and Conferences		5200	1,470,772.00	1,514,008.27	270,744.46	1,751,949.70	(237,941.43)	-15.7%
Dues and Memberships		5300	154,727.00	156,041.00	60,882.81	156,063.00	(22.00)	0.0%
Insurance		5400-5450	2,900,000.00	2,900,000.00	2,453,472.97	2,900,825.00	(825.00)	0.0%
Operations and Housekeeping Services		5500	6,004,000.00	6,004,000.00	2,472,797.05	5,987,000.00	17,000.00	0.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,838,343.00	3,337,833.00	1,006,509.93	3,456,776.00	(118,943.00)	-3.6%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	8,720,401.00	8,634,489.00	29,832.53	9,022,647.00	(388,158.00)	-4.5%
Professional/Consulting Services and Operating Expenditures		5800	19,581,192.00	36,456,807.00	11,798,669.27	37,086,247.00	(629,440.00)	-1.7%
Communications		5900	1,538,765.00	1,595,448.00	369,621.81	1,608,857.00	(13,409.00)	-0.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			46,872,308.00	64,322,728.27	19,159,212.58	65,768,225.70	(1,445,497.43)	-2.2%
CAPITAL OUTLAY								
Land		6100	0.00	162,660.00	53,300.00	167,860.00	(5,200.00)	-3.2%
Land Improvements		6170	0.00	256,597.00	257,063.35	295,497.00	(38,900.00)	-15.2%
Buildings and Improvements of Buildings		6200	8,124,471.00	13,897,254.00	1,514,047.39	20,163,596.00	(6,266,342.00)	-45.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	912,034.00	3,495,761.00	204,749.48	3,583,443.58	(87,682.58)	-2.5%
Equipment Replacement		6500	10,000.00	661,950.00	33,193.27	661,950.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			9,046,505.00	18,474,222.00	2,062,353.49	24,872,346.58	(6,398,124.58)	-34.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	46,860.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%

2022-23 First Interim
General Fund
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Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	1,453,757.00	1,453,757.00	784,471.78	1,453,757.00	0.00	0.0%
Other Debt Service - Principal		7439	2,224,362.00	2,224,362.00	2,465,000.00	2,224,362.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,678,119.00	3,678,119.00	3,296,331.78	3,678,119.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(766,228.00)	(766,228.00)	(120,784.88)	(728,092.55)	(38,135.45)	5.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(766,228.00)	(766,228.00)	(120,784.88)	(728,092.55)	(38,135.45)	5.0%
TOTAL, EXPENDITURES			394,032,847.00	451,283,309.41	114,016,116.20	505,795,338.79	(54,512,029.38)	-12.1%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	6,532,151.00	6,532,151.00	0.00	6,532,151.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			6,532,151.00	6,532,151.00	0.00	6,532,151.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	2,000,000.00	2,000,000.00	0.00	3,000,000.00	(1,000,000.00)	-50.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,000,000.00	2,000,000.00	0.00	3,000,000.00	(1,000,000.00)	-50.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%

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General Fund
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Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	3,678.73	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	3,678.73	0.00		
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			4,532,151.00	4,532,151.00	3,678.73	3,532,151.00	1,000,000.00	22.1%

Resource	Description	2022-23 Projected Totals
2600	Expanded Learning Opportunities Program	10,915,190.72
5650	FEMA Public Assistance Funds	235,311.00
6266	Educator Effectiveness, FY 2021-22	4,908,924.00
6300	Lottery: Instructional Materials	2,486,664.39
6500	Special Education	1,439,854.07
6536	Special Ed: Dispute Prevention and Dispute Resolution	15,081.48
6537	Special Ed: Learning Recovery Support	319,306.57
6546	Mental Health-Related Services	338,112.75
6547	Special Education Early Intervention Preschool Grant	1,547,827.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	743,950.00
7029	Child Nutrition: Food Service Staff Training Funds	134,190.00
7388	SB 117 COVID-19 LEA Response Funds	335,429.05
7412	A-G Access/Success Grant	1,228,552.00
7413	A-G Learning Loss Mitigation Grant	460,579.00
7425	Expanded Learning Opportunities (ELO) Grant	.11
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	48,762.14
7810	Other Restricted State	183,746.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	4,393,545.28
9010	Other Restricted Local	2,096,898.84
Total, Restricted Balance		31,831,924.40

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	8,164,994.00	8,205,492.00	1,511,054.00	8,205,492.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	53,465.00	0.00	53,465.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,419,286.00	2,906,674.00	177,706.29	2,910,129.00	3,455.00	0.1%
4) Other Local Revenue		8600-8799	767,353.00	767,353.00	162,347.71	767,353.00	0.00	0.0%
5) TOTAL, REVENUES			10,351,633.00	11,932,984.00	1,851,108.00	11,936,439.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	3,710,142.00	3,841,055.00	1,101,915.35	3,843,315.00	(2,260.00)	-0.1%
2) Classified Salaries		2000-2999	559,623.00	570,052.00	186,351.20	654,223.00	(84,171.00)	-14.8%
3) Employee Benefits		3000-3999	1,928,699.00	1,973,440.00	411,762.31	1,972,361.00	1,079.00	0.1%
4) Books and Supplies		4000-4999	751,775.00	1,211,901.00	293,903.74	1,237,687.00	(25,786.00)	-2.1%
5) Services and Other Operating Expenditures		5000-5999	2,039,770.00	2,080,960.00	563,035.14	2,221,654.00	(140,694.00)	-6.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	5,832.00	(5,832.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,990,009.00	9,677,408.00	2,556,967.74	9,935,072.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,361,624.00	2,255,576.00	(705,859.74)	2,001,367.00		
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	625,647.00	625,647.00	0.00	625,647.00	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			(625,647.00)	(625,647.00)	0.00	(625,647.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			735,977.00	1,629,929.00	(705,859.74)	1,375,720.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	358,307.00	654,033.44		654,033.44	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)			358,307.00	654,033.44		654,033.44		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			358,307.00	654,033.44		654,033.44		
2) Ending Balance, June 30 (E + F1e)			1,094,284.00	2,283,962.44		2,029,753.44		
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	479,677.00	1,832,743.89		1,693,176.89		

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	326,137.00	162,748.55		19,754.55		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	288,470.00	288,470.00		316,822.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	4,947,666.00	5,110,679.00	1,348,428.00	4,983,524.00	(127,155.00)	-2.5%
Education Protection Account State Aid - Current Year		8012	1,906,355.00	1,964,634.00	472,698.00	1,964,614.00	(20.00)	0.0%
State Aid - Prior Years		8019	0.00	0.00	(301,822.00)	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	1,310,973.00	1,130,179.00	(8,250.00)	1,257,354.00	127,175.00	11.3%
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			8,164,994.00	8,205,492.00	1,511,054.00	8,205,492.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	53,465.00	0.00	53,465.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	53,465.00	0.00	53,465.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	22,468.00	22,468.00	0.00	23,175.00	707.00	3.1%
Lottery - Unrestricted and Instructional Materials		8560	167,281.00	167,281.00	4,301.56	170,029.00	2,748.00	1.6%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	554,956.00	554,956.00	0.00	554,956.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	674,581.00	2,161,969.00	173,404.73	2,161,969.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,419,286.00	2,906,674.00	177,706.29	2,910,129.00	3,455.00	0.1%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	8,500.00	8,500.00	267.71	8,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	180,000.00	180,000.00	0.00	180,000.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	578,853.00	578,853.00	162,080.00	578,853.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%

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)
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			767,353.00	767,353.00	162,347.71	767,353.00	0.00	0.0%
TOTAL, REVENUES			10,351,633.00	11,932,984.00	1,851,108.00	11,936,439.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	3,232,549.00	3,363,462.00	947,194.21	3,357,925.00	5,537.00	0.2%
Certificated Pupil Support Salaries		1200	132,340.00	132,340.00	39,636.66	140,137.00	(7,797.00)	-5.9%
Certificated Supervisors' and Administrators' Salaries		1300	345,253.00	345,253.00	115,084.48	345,253.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			3,710,142.00	3,841,055.00	1,101,915.35	3,843,315.00	(2,260.00)	-0.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	21,524.00	21,524.00	4,238.75	25,764.00	(4,240.00)	-19.7%
Classified Support Salaries		2200	106,497.00	116,390.00	38,058.93	122,307.00	(5,917.00)	-5.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	278,280.00	278,280.00	89,119.40	305,592.00	(27,312.00)	-9.8%
Other Classified Salaries		2900	153,322.00	153,858.00	54,934.12	200,560.00	(46,702.00)	-30.4%
TOTAL, CLASSIFIED SALARIES			559,623.00	570,052.00	186,351.20	654,223.00	(84,171.00)	-14.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,159,970.00	1,185,052.00	199,560.75	1,172,913.00	12,139.00	1.0%
PERS		3201-3202	137,967.00	140,613.00	43,916.28	155,628.00	(15,015.00)	-10.7%
OASDI/Medicare/Alternative		3301-3302	95,860.00	98,544.00	28,891.76	101,296.00	(2,752.00)	-2.8%
Health and Welfare Benefits		3401-3402	464,454.00	476,456.00	118,363.16	469,930.00	6,526.00	1.4%
Unemployment Insurance		3501-3502	21,347.00	22,049.00	6,239.66	21,981.00	68.00	0.3%
Workers' Compensation		3601-3602	32,022.00	33,081.00	9,637.70	33,003.00	78.00	0.2%
OPEB, Allocated		3701-3702	17,079.00	17,645.00	5,153.00	17,610.00	35.00	0.2%
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			1,928,699.00	1,973,440.00	411,762.31	1,972,361.00	1,079.00	0.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	39,000.00	78,000.00	14,167.14	78,000.00	0.00	0.0%
Books and Other Reference Materials		4200	47,275.00	47,275.00	28,821.39	84,732.00	(37,457.00)	-79.2%
Materials and Supplies		4300	505,000.00	766,443.00	115,247.61	800,057.00	(33,614.00)	-4.4%
Noncapitalized Equipment		4400	160,500.00	320,183.00	135,667.60	274,898.00	45,285.00	14.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			751,775.00	1,211,901.00	293,903.74	1,237,687.00	(25,786.00)	-2.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	3,500.00	8,700.00	10,119.06	13,717.00	(5,017.00)	-57.7%
Dues and Memberships		5300	0.00	500.00	1,670.00	1,809.00	(1,309.00)	-261.8%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	263.00	(263.00)	New
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,273,000.00	1,273,000.00	342,170.00	1,287,332.00	(14,332.00)	-1.1%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Direct Costs - Interfund		5750	419,864.00	419,864.00	83,788.91	419,864.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	335,406.00	370,896.00	123,924.55	490,364.00	(119,468.00)	-32.2%
Communications		5900	8,000.00	8,000.00	1,362.62	8,305.00	(305.00)	-3.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,039,770.00	2,080,960.00	563,035.14	2,221,654.00	(140,694.00)	-6.8%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	5,832.00	(5,832.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	5,832.00	(5,832.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			8,990,009.00	9,677,408.00	2,556,967.74	9,935,072.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	625,647.00	625,647.00	0.00	625,647.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			625,647.00	625,647.00	0.00	625,647.00	0.00	0.0%
OTHER SOURCES/USES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(625,647.00)	(625,647.00)	0.00	(625,647.00)		

Resource	Description	2022-23 Projected Totals
2600	Expanded Learning Opportunities Program	115,916.00
6266	Educator Effectiveness, FY 2021-22	102,961.00
6300	Lottery: Instructional Materials	58,212.72
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	292,514.00
7311	Classified School Employee Professional Development Block Grant	1,455.00
7412	A-G Access/Success Grant	206,196.00
7413	A-G Learning Loss Mitigation Grant	23,612.00
7425	Expanded Learning Opportunities (ELO) Grant	18,646.87
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	20,368.30
7435	Learning Recovery Emergency Block Grant	844,475.00
7810	Other Restricted State	8,820.00
Total, Restricted Balance		1,693,176.89

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	821,302.00	830,502.00	0.00	830,502.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	1,386.66	0.00	0.00	0.0%
5) TOTAL, REVENUES			821,302.00	830,502.00	1,386.66	830,502.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	263,997.00	266,252.00	63,554.65	266,252.00	0.00	0.0%
2) Classified Salaries		2000-2999	142,032.00	195,059.86	52,349.78	189,194.02	5,865.84	3.0%
3) Employee Benefits		3000-3999	175,802.00	243,702.00	44,282.53	242,549.35	1,152.65	0.5%
4) Books and Supplies		4000-4999	65,851.00	65,851.00	7,951.47	65,851.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	121,820.00	131,020.00	23,604.09	131,020.00	0.00	0.0%
6) Capital Outlay		6000-6999	15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	36,800.00	36,800.00	9,587.12	43,818.49	(7,018.49)	-19.1%
9) TOTAL, EXPENDITURES			821,302.00	953,684.86	201,329.64	953,684.86		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(123,182.86)	(199,942.98)	(123,182.86)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(123,182.86)	(199,942.98)	(123,182.86)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	134,701.00	145,473.24		145,473.24	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)			134,701.00	145,473.24		145,473.24		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			134,701.00	145,473.24		145,473.24		
2) Ending Balance, June 30 (E + F1e)			134,701.00	22,290.38		22,290.38		
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	134,701.00	17,659.00		17,659.00		
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	4,631.38		4,631.38		
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%
FEDERAL REVENUE								
Interagency Contracts Between LEAs								
		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Federal Sources								
		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources								
		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Program	6391	8590	787,806.00	797,006.00	0.00	797,006.00	0.00	0.0%
All Other State Revenue	All Other	8590	33,496.00	33,496.00	0.00	33,496.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			821,302.00	830,502.00	0.00	830,502.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	19.66	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
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	1,367.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	1,386.66	0.00	0.00	0.0%
TOTAL, REVENUES			821,302.00	830,502.00	1,386.66	830,502.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	215,000.00	217,255.00	45,167.49	217,255.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	2,054.96	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	48,997.00	48,997.00	16,332.20	48,997.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, CERTIFICATED SALARIES			263,997.00	266,252.00	63,554.65	266,252.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	121,507.00	155,919.86	45,541.69	150,054.02	5,865.84	3.8%
Other Classified Salaries		2900	20,525.00	39,140.00	6,808.09	39,140.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			142,032.00	195,059.86	52,349.78	189,194.02	5,865.84	3.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	83,919.00	93,112.00	13,030.06	93,112.00	0.00	0.0%
PERS		3201-3202	35,988.00	71,930.00	13,083.66	71,930.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	14,695.00	26,147.00	4,785.32	26,147.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	34,499.00	45,511.00	11,374.08	44,358.35	1,152.65	2.5%
Unemployment Insurance		3501-3502	2,031.00	2,117.00	595.39	2,117.00	0.00	0.0%
Workers' Compensation		3601-3602	3,046.00	3,186.00	922.17	3,186.00	0.00	0.0%
OPEB, Allocated		3701-3702	1,624.00	1,699.00	491.85	1,699.00	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			175,802.00	243,702.00	44,282.53	242,549.35	1,152.65	0.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	40,851.00	46,994.00	5,456.48	46,994.00	0.00	0.0%
Noncapitalized Equipment		4400	25,000.00	18,857.00	2,494.99	18,857.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			65,851.00	65,851.00	7,951.47	65,851.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	12,000.00	21,200.00	7,055.54	21,200.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	20,000.00	20,000.00	2,147.85	20,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	.70	14,350.00	(14,350.00)	New
Professional/Consulting Services and								
Operating Expenditures		5800	89,820.00	89,820.00	14,400.00	75,470.00	14,350.00	16.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			121,820.00	131,020.00	23,604.09	131,020.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)	
TOTAL, CAPITAL OUTLAY			15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%	
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition, Excess Costs, and/or Deficit Payments									
		Payments to Districts or Charter Schools	7141	0.00	0.00	0.00	0.00	0.00	0.0%
		Payments to County Offices	7142	0.00	0.00	0.00	0.00	0.00	0.0%
		Payments to JPAs	7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out									
Transfers of Pass-Through Revenues									
		To Districts or Charter Schools	7211	0.00	0.00	0.00	0.00	0.00	0.0%
		To County Offices	7212	0.00	0.00	0.00	0.00	0.00	0.0%
		To JPAs	7213	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
		Debt Service - Interest	7438	0.00	0.00	0.00	0.00	0.00	0.0%
		Other Debt Service - Principal	7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%	
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
		Transfers of Indirect Costs - Interfund	7350	36,800.00	36,800.00	9,587.12	43,818.49	(7,018.49)	-19.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			36,800.00	36,800.00	9,587.12	43,818.49	(7,018.49)	-19.1%	
TOTAL, EXPENDITURES			821,302.00	953,684.86	201,329.64	953,684.86			
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
		Other Authorized Interfund Transfers In	8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%	
INTERFUND TRANSFERS OUT									
		To: State School Building Fund/County School Facilities Fund	7613	0.00	0.00	0.00	0.00	0.00	0.0%
		Other Authorized Interfund Transfers Out	7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%	
OTHER SOURCES/USES									
SOURCES									
Other Sources									
		Transfers from Funds of Lapsed/Reorganized LEAs	8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
		Proceeds from Certificates of Participation	8971	0.00	0.00	0.00	0.00	0.00	0.0%
		Proceeds from Leases	8972	0.00	0.00	0.00	0.00	0.00	0.0%
		All Other Financing Sources	8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%	
USES									
		Transfers of Funds from Lapsed/Reorganized LEAs	7651	0.00	0.00	0.00	0.00	0.00	0.0%
		All Other Financing Uses	7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%	
CONTRIBUTIONS									
		Contributions from Unrestricted Revenues	8980	0.00	0.00	0.00	0.00	0.00	0.0%
		Contributions from Restricted Revenues	8990	0.00	0.00	0.00	0.00	0.00	0.0%

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

Resource	Description	2022-23 Projected Totals
6371	CalWORKs for ROCP or Adult Education	17,659.00
Total, Restricted Balance		17,659.00

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	2,230,555.00	2,230,555.00	370,982.39	2,243,772.00	13,217.00	0.6%
4) Other Local Revenue		8600-8799	0.00	0.00	3,658.90	0.00	0.00	0.0%
5) TOTAL, REVENUES			2,230,555.00	2,230,555.00	374,641.29	2,243,772.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	783,730.00	783,730.00	241,342.95	793,202.51	(9,472.51)	-1.2%
2) Classified Salaries		2000-2999	494,423.00	494,423.00	156,106.83	516,423.00	(22,000.00)	-4.4%
3) Employee Benefits		3000-3999	634,135.00	634,135.00	196,143.96	634,135.00	0.00	0.0%
4) Books and Supplies		4000-4999	113,640.00	108,116.00	8,205.02	96,136.43	11,979.57	11.1%
5) Services and Other Operating Expenditures		5000-5999	6,100.00	11,624.00	8,301.05	16,387.00	(4,763.00)	-41.0%
6) Capital Outlay		6000-6999	0.00	0.00	193,178.02	5,601.00	(5,601.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	198,527.00	198,527.00	39,655.00	181,887.06	16,639.94	8.4%
9) TOTAL, EXPENDITURES			2,230,555.00	2,230,555.00	842,932.83	2,243,772.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(468,291.54)	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(468,291.54)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,146,275.00	573,628.44		573,628.44	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)			1,146,275.00	573,628.44		573,628.44		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,146,275.00	573,628.44		573,628.44		
2) Ending Balance, June 30 (E + F1e)			1,146,275.00	573,628.44		573,628.44		
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	1,146,068.00	599,083.81		599,083.81		
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	207.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	(25,455.37)		(25,455.37)		
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	2,155,728.00	2,155,728.00	585,718.86	2,155,728.00	0.00	0.0%
All Other State Revenue	All Other	8590	74,827.00	74,827.00	(214,736.47)	88,044.00	13,217.00	17.7%
TOTAL, OTHER STATE REVENUE			2,230,555.00	2,230,555.00	370,982.39	2,243,772.00	13,217.00	0.6%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	193.97	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	3,464.93	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	3,658.90	0.00	0.00	0.0%
TOTAL, REVENUES			2,230,555.00	2,230,555.00	374,641.29	2,243,772.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	690,229.00	690,229.00	210,541.50	699,701.51	(9,472.51)	-1.4%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	93,501.00	93,501.00	30,801.45	93,501.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			783,730.00	783,730.00	241,342.95	793,202.51	(9,472.51)	-1.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	375,383.00	375,383.00	105,740.24	380,383.00	(5,000.00)	-1.3%
Classified Support Salaries		2200	18,384.00	18,384.00	4,754.52	18,384.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Clerical, Technical and Office Salaries		2400	100,656.00	100,656.00	45,612.07	117,656.00	(17,000.00)	-16.9%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			494,423.00	494,423.00	156,106.83	516,423.00	(22,000.00)	-4.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	183,597.00	183,597.00	28,457.52	183,597.00	0.00	0.0%
PERS		3201-3202	169,677.00	169,677.00	57,332.15	169,677.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	60,015.00	60,015.00	19,399.83	60,015.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	199,757.00	199,757.00	84,506.10	199,757.00	0.00	0.0%
Unemployment Insurance		3501-3502	6,390.00	6,390.00	1,878.64	6,390.00	0.00	0.0%
Workers' Compensation		3601-3602	9,586.00	9,586.00	2,979.84	9,586.00	0.00	0.0%
OPEB, Allocated		3701-3702	5,113.00	5,113.00	1,589.88	5,113.00	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			634,135.00	634,135.00	196,143.96	634,135.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	6,869.00	6,869.00	0.00	6,869.43	(.43)	0.0%
Materials and Supplies		4300	106,771.00	101,247.00	8,205.02	89,267.00	11,980.00	11.8%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			113,640.00	108,116.00	8,205.02	96,136.43	11,979.57	11.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	2,000.00	2,000.00	825.20	2,200.00	(200.00)	-10.0%
Dues and Memberships		5300	2,000.00	3,782.00	3,955.95	3,382.00	400.00	10.6%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	28.14	100.00	(100.00)	New
Professional/Consulting Services and Operating Expenditures		5800	2,000.00	5,742.00	3,491.76	10,605.00	(4,863.00)	-84.7%
Communications		5900	100.00	100.00	0.00	100.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,100.00	11,624.00	8,301.05	16,387.00	(4,763.00)	-41.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	184,553.58	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	8,624.44	5,601.00	(5,601.00)	New
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	193,178.02	5,601.00	(5,601.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	198,527.00	198,527.00	39,655.00	181,887.06	16,639.94	8.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			198,527.00	198,527.00	39,655.00	181,887.06	16,639.94	8.4%
TOTAL, EXPENDITURES			2,230,555.00	2,230,555.00	842,932.83	2,243,772.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
5059	Child Development: ARP California State Preschool Program One- time Stipend	126,600.00
6130	Child Development: Center-Based Reserv e Account	472,483.81
Total, Restricted Balance		599,083.81

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	12,603,583.00	15,498,056.78	915,619.55	15,864,620.78	366,564.00	2.4%
3) Other State Revenue		8300-8599	4,073,182.00	4,119,829.00	383,639.11	4,119,829.00	0.00	0.0%
4) Other Local Revenue		8600-8799	30,121.00	30,121.00	1,579.27	30,297.19	176.19	0.6%
5) TOTAL, REVENUES			16,706,886.00	19,648,006.78	1,300,837.93	20,014,746.97		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	5,430,665.00	5,428,638.00	1,659,838.33	5,428,638.00	0.00	0.0%
3) Employee Benefits		3000-3999	2,430,131.00	2,430,131.00	757,571.88	2,430,131.00	0.00	0.0%
4) Books and Supplies		4000-4999	6,721,295.00	7,063,302.78	914,733.68	7,697,402.78	(634,100.00)	-9.0%
5) Services and Other Operating Expenditures		5000-5999	951,647.00	1,023,025.00	206,970.77	1,149,924.00	(126,899.00)	-12.4%
6) Capital Outlay		6000-6999	200,000.00	350,000.00	17,034.14	431,571.88	(81,571.88)	-23.3%
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	530,901.00	530,901.00	71,542.76	502,387.00	28,514.00	5.4%
9) TOTAL, EXPENDITURES			16,264,639.00	16,825,997.78	3,627,691.56	17,640,054.66		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			442,247.00	2,822,009.00	(2,326,853.63)	2,374,692.31		
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)			442,247.00	2,822,009.00	(2,326,853.63)	2,374,692.31		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,801,764.00	3,386,478.40		3,386,478.40	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,801,764.00	3,386,478.40		3,386,478.40		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,801,764.00	3,386,478.40		3,386,478.40		
2) Ending Balance, June 30 (E + F1e)			3,244,011.00	6,208,487.40		5,761,170.71		
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	3,243,472.00	6,224,428.38		5,777,111.69		

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	539.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	(15,940.98)		(15,940.98)		
FEDERAL REVENUE								
Child Nutrition Programs		8220	11,473,958.00	14,278,431.78	825,619.55	14,634,995.78	356,564.00	2.5%
Donated Food Commodities		8221	1,129,625.00	1,129,625.00	0.00	1,129,625.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	90,000.00	90,000.00	100,000.00	10,000.00	11.1%
TOTAL, FEDERAL REVENUE			12,603,583.00	15,498,056.78	915,619.55	15,864,620.78	366,564.00	2.4%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	4,073,182.00	4,119,829.00	383,639.11	4,119,829.00	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			4,073,182.00	4,119,829.00	383,639.11	4,119,829.00	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	29,121.00	29,121.00	1,401.95	29,121.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,000.00	1,000.00	177.32	1,176.19	176.19	17.6%
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			30,121.00	30,121.00	1,579.27	30,297.19	176.19	0.6%
TOTAL, REVENUES			16,706,886.00	19,648,006.78	1,300,837.93	20,014,746.97		
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	4,049,780.00	4,035,780.00	1,186,614.64	4,035,780.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	675,991.00	686,991.00	232,077.15	686,991.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	701,867.00	703,467.00	238,748.53	703,467.00	0.00	0.0%
Other Classified Salaries		2900	3,027.00	2,400.00	2,398.01	2,400.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			5,430,665.00	5,428,638.00	1,659,838.33	5,428,638.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	1,250,099.00	1,250,099.00	370,126.33	1,250,099.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	389,279.00	389,279.00	114,023.48	389,279.00	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)
Health and Welfare Benefits		3401-3402	701,147.00	701,147.00	246,425.67	701,147.00	0.00	0.0%
Unemployment Insurance		3501-3502	27,154.00	27,154.00	7,928.21	27,154.00	0.00	0.0%
Workers' Compensation		3601-3602	40,730.00	40,730.00	12,429.02	40,730.00	0.00	0.0%
OPEB, Allocated		3701-3702	21,722.00	21,722.00	6,639.17	21,722.00	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			2,430,131.00	2,430,131.00	757,571.88	2,430,131.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	770,526.00	770,526.00	175,251.44	800,812.00	(30,286.00)	-3.9%
Noncapitalized Equipment		4400	105,000.00	105,000.00	14,163.00	135,000.00	(30,000.00)	-28.6%
Food		4700	5,845,769.00	6,187,776.78	725,319.24	6,761,590.78	(573,814.00)	-9.3%
TOTAL, BOOKS AND SUPPLIES			6,721,295.00	7,063,302.78	914,733.68	7,697,402.78	(634,100.00)	-9.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	12,000.00	12,000.00	3,081.90	16,000.00	(4,000.00)	-33.3%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	282,331.00	293,331.00	91,993.00	367,995.00	(74,664.00)	-25.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	521,620.00	574,620.00	44,799.19	618,620.00	(44,000.00)	-7.7%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	30,000.00	27,084.00	(11,316.28)	19,609.00	7,475.00	27.6%
Professional/Consulting Services and Operating Expenditures		5800	78,896.00	83,900.00	71,641.05	88,400.00	(4,500.00)	-5.4%
Communications		5900	26,800.00	32,090.00	6,771.91	39,300.00	(7,210.00)	-22.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			951,647.00	1,023,025.00	206,970.77	1,149,924.00	(126,899.00)	-12.4%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	63,000.00	106,571.88	0.00	106,571.88	0.00	0.0%
Equipment		6400	47,000.00	48,308.00	0.00	75,000.00	(26,692.00)	-55.3%
Equipment Replacement		6500	90,000.00	195,120.12	17,034.14	250,000.00	(54,879.88)	-28.1%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			200,000.00	350,000.00	17,034.14	431,571.88	(81,571.88)	-23.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	530,901.00	530,901.00	71,542.76	502,387.00	28,514.00	5.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			530,901.00	530,901.00	71,542.76	502,387.00	28,514.00	5.4%
TOTAL, EXPENDITURES			16,264,639.00	16,825,997.78	3,627,691.56	17,640,054.66		
INTERFUND TRANSFERS								

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)
INTERFUND TRANSFERS IN								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	4,265,335.54
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	785,322.56
5460	Child Nutrition: CACFP COVID- 19 Emergency Operational Costs Reimbursement (ECR)	22,121.39
5465	Child Nutrition: SNP COVID-19 Emergency Operational Costs Reimbursement (ECR)	698,518.20
5810	Other Restricted Federal	5,814.00
Total, Restricted Balance		5,777,111.69

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	761.72	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	761.72	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	761.72	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	2,149,011.00	2,149,011.00	0.00	3,149,011.00	1,000,000.00	46.5%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,149,011.00	2,149,011.00	0.00	3,149,011.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,149,011.00	2,149,011.00	761.72	3,149,011.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,174,024.00	15,090,552.46		15,090,552.46	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)			8,174,024.00	15,090,552.46		15,090,552.46		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,174,024.00	15,090,552.46		15,090,552.46		
2) Ending Balance, June 30 (E + F1e)			10,323,035.00	17,239,563.46		18,239,563.46		
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	10,323,035.00	17,239,563.46		18,239,563.46		
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	0.00	0.00	761.72	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	761.72	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	761.72	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	2,149,011.00	2,149,011.00	0.00	3,149,011.00	1,000,000.00	46.5%
(a) TOTAL, INTERFUND TRANSFERS IN			2,149,011.00	2,149,011.00	0.00	3,149,011.00	1,000,000.00	46.5%
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)			2,149,011.00	2,149,011.00	0.00	3,149,011.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	120,000.00	132,683.00	20,507.16	132,683.00	0.00	0.0%
5) TOTAL, REVENUES			120,000.00	132,683.00	20,507.16	132,683.00		
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	7,438.00	4,701.40	7,438.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	18,250.00	65,887.00	47,772.44	65,887.00	0.00	0.0%
6) Capital Outlay		6000-6999	7,218,191.00	31,874,621.70	2,230,290.63	34,824,775.75	(2,950,154.05)	-9.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,236,441.00	31,947,946.70	2,282,764.47	34,898,100.75		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,116,441.00)	(31,815,263.70)	(2,262,257.31)	(34,765,417.75)		
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	29,405,000.00	29,405,000.00	New
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	29,405,000.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,116,441.00)	(31,815,263.70)	(2,262,257.31)	(5,360,417.75)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	53,439,674.00	51,072,112.41		51,072,112.41	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)			53,439,674.00	51,072,112.41		51,072,112.41		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			53,439,674.00	51,072,112.41		51,072,112.41		
2) Ending Balance, June 30 (E + F1e)			46,323,233.00	19,256,848.71		45,711,694.66		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	46,315,183.00	20,296,992.68		46,751,838.63		
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	8,050.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	(1,040,143.97)		(1,040,143.97)		
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 LCFE Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFE 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	120,000.00	120,000.00	7,824.52	120,000.00	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	12,683.00	12,682.64	12,683.00	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			120,000.00	132,683.00	20,507.16	132,683.00	0.00	0.0%
TOTAL, REVENUES			120,000.00	132,683.00	20,507.16	132,683.00		

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)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	2,235.00	2,234.29	2,235.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	5,203.00	2,467.11	5,203.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	7,438.00	4,701.40	7,438.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	18,250.00	18,113.00	0.00	18,113.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	60.00	59.50	60.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	47,714.00	47,712.94	47,714.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			18,250.00	65,887.00	47,772.44	65,887.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	2,327.00	2,327.00	2,327.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	7,218,191.00	31,872,294.70	2,227,963.63	34,822,448.75	(2,950,154.05)	-9.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			7,218,191.00	31,874,621.70	2,230,290.63	34,824,775.75	(2,950,154.05)	-9.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			7,236,441.00	31,947,946.70	2,282,764.47	34,898,100.75		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	29,405,000.00	29,405,000.00	New
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	29,405,000.00	29,405,000.00	New
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	29,405,000.00		

Resource	Description	2022-23 Projected Totals
9010	Other Restricted Local	46,751,838.63
Total, Restricted Balance		46,751,838.63

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	3,749,356.00	5,230,942.00	3,080,851.30	5,327,868.00	96,926.00	1.9%
5) TOTAL, REVENUES			3,749,356.00	5,230,942.00	3,080,851.30	5,327,868.00		
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	800,000.00	631,513.00	523,171.73	631,513.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	2,233,082.00	296,686.00	9,705.33	296,686.00	0.00	0.0%
6) Capital Outlay		6000-6999	5,898,671.00	7,170,063.00	3,961,164.64	7,170,063.00	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			8,931,753.00	8,098,262.00	4,494,041.70	8,098,262.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,182,397.00)	(2,867,320.00)	(1,413,190.40)	(2,770,394.00)		
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)			(5,182,397.00)	(2,867,320.00)	(1,413,190.40)	(2,770,394.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	20,942,456.00	22,641,545.66		22,641,545.66	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)			20,942,456.00	22,641,545.66		22,641,545.66		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,942,456.00	22,641,545.66		22,641,545.66		
2) Ending Balance, June 30 (E + F1e)			15,760,059.00	19,774,225.66		19,871,151.66		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	13,131,117.00	16,762,898.76		16,859,824.76		

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	2,628,942.00	3,011,326.90		3,011,326.90		
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	114,450.00	114,450.00	3,193.79	114,450.00	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								
Mitigation/Developer Fees		8681	3,025,000.00	4,159,281.00	2,768,010.40	4,256,207.00	96,926.00	2.3%
Other Local Revenue								
All Other Local Revenue		8699	609,906.00	957,211.00	309,647.11	957,211.00	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			3,749,356.00	5,230,942.00	3,080,851.30	5,327,868.00	96,926.00	1.9%
TOTAL, REVENUES			3,749,356.00	5,230,942.00	3,080,851.30	5,327,868.00		
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%

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)
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	150,000.00	373,140.00	288,769.45	373,140.00	0.00	0.0%
Noncapitalized Equipment		4400	650,000.00	258,373.00	234,402.28	258,373.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			800,000.00	631,513.00	523,171.73	631,513.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	681.00	679.72	681.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,233,082.00	296,005.00	9,025.61	296,005.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,233,082.00	296,686.00	9,705.33	296,686.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	250,000.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	84,033.00	74,236.96	84,033.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	5,648,671.00	7,080,627.00	3,881,525.18	7,080,627.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	5,403.00	5,402.50	5,403.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			5,898,671.00	7,170,063.00	3,961,164.64	7,170,063.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			8,931,753.00	8,098,262.00	4,494,041.70	8,098,262.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
9010	Other Restricted Local	16,859,824.76
Total, Restricted Balance		16,859,824.76

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	32.29	200.00	200.00	New
5) TOTAL, REVENUES			0.00	0.00	32.29	200.00		
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	430,000.00	361,625.00	191,619.90	361,625.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	6,764.00	0.00	6,764.00	0.00	0.0%
6) Capital Outlay		6000-6999	76,000.00	1,822,080.43	12,031.41	1,822,080.43	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			506,000.00	2,190,469.43	203,651.31	2,190,469.43		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(506,000.00)	(2,190,469.43)	(203,619.02)	(2,190,269.43)		
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)			(506,000.00)	(2,190,469.43)	(203,619.02)	(2,190,269.43)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	583,081.00	17,369,617.36		17,369,617.36	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)			583,081.00	17,369,617.36		17,369,617.36		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			583,081.00	17,369,617.36		17,369,617.36		
2) Ending Balance, June 30 (E + F1e)			77,081.00	15,179,147.93		15,179,347.93		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
c) Committed		9740	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	77,081.00	15,179,147.93		15,179,347.93		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	32.29	200.00	200.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	32.29	200.00	200.00	New
TOTAL, REVENUES			0.00	0.00	32.29	200.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	129,000.00	194,326.00	114,838.43	194,326.00	0.00	0.0%
Noncapitalized Equipment		4400	301,000.00	167,299.00	76,781.47	167,299.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			430,000.00	361,625.00	191,619.90	361,625.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	6,764.00	0.00	6,764.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	6,764.00	0.00	6,764.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	35,080.00	0.00	35,080.00	0.00	0.0%
Land Improvements		6170	76,000.00	76,701.00	0.00	76,701.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	1,710,299.43	12,031.41	1,710,299.43	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			76,000.00	1,822,080.43	12,031.41	1,822,080.43	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			506,000.00	2,190,469.43	203,651.31	2,190,469.43		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	460,240.60	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	460,240.60	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	12,253,292.03	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	12,253,292.03	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(11,793,051.43)	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(11,793,051.43)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	23,314,443.85		23,314,443.85	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	23,314,443.85		23,314,443.85		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	23,314,443.85		23,314,443.85		
2) Ending Balance, June 30 (E + F1e)			0.00	23,314,443.85		23,314,443.85		
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	23,314,443.85		23,314,443.85		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	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								
Voted Indebtedness Levies								
Secured Roll		8611	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	285,205.05	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	134,837.54	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%
Interest		8660	0.00	0.00	40,198.01	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	460,240.60	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	460,240.60	0.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	0.00	0.00	8,530,000.00	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	3,723,292.03	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	12,253,292.03	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	12,253,292.03	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To: General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
9010	Other Restricted Local	23,314,443.85
Total, Restricted Balance		23,314,443.85

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	8,150.00	8,150.00	0.00	8,150.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20,447,833.00	20,447,833.00	45,667.65	20,447,833.00	0.00	0.0%
5) TOTAL, REVENUES			20,455,983.00	20,455,983.00	45,667.65	20,455,983.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	12,255,379.00	12,255,379.00	3,377,412.84	12,255,379.00	0.00	0.0%
3) Employee Benefits		3000-3999	5,412,318.00	5,412,318.00	1,380,022.86	5,412,318.00	0.00	0.0%
4) Books and Supplies		4000-4999	2,414,342.00	2,411,342.00	712,740.43	2,411,342.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	(7,716,151.00)	(7,713,151.00)	281,760.29	(7,713,151.00)	0.00	0.0%
6) Depreciation and Amortization		6000-6999	1,573,574.00	1,573,574.00	0.00	1,573,574.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			13,939,462.00	13,939,462.00	5,751,936.42	13,939,462.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			6,516,521.00	6,516,521.00	(5,706,268.77)	6,516,521.00		
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	5,906,504.00	5,906,504.00	0.00	5,906,504.00	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			(5,906,504.00)	(5,906,504.00)	0.00	(5,906,504.00)		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			610,017.00	610,017.00	(5,706,268.77)	610,017.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	437,744.00	14,444,167.01		14,444,167.01	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) As of July 1 - Audited (F1a + F1b)			437,744.00	14,444,167.01		14,444,167.01		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			437,744.00	14,444,167.01		14,444,167.01		
2) Ending Net Position, June 30 (E + F1e)			1,047,761.00	15,054,184.01		15,054,184.01		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	11,245.00	0.00		11,244.52		
b) Restricted Net Position		9797	1,036,516.00	0.00		15,042,939.49		
c) Unrestricted Net Position		9790	0.00	15,054,184.01		0.00		
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	8,150.00	8,150.00	0.00	8,150.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			8,150.00	8,150.00	0.00	8,150.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	75,000.00	75,000.00	1,933.77	75,000.00	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								
All Other Fees and Contracts		8689	19,300,563.00	19,300,563.00	24,528.04	19,300,563.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	1,072,270.00	1,072,270.00	19,205.84	1,072,270.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			20,447,833.00	20,447,833.00	45,667.65	20,447,833.00	0.00	0.0%
TOTAL, REVENUES			20,455,983.00	20,455,983.00	45,667.65	20,455,983.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	1,289.59	0.00	0.00	0.0%
Classified Support Salaries		2200	10,260,073.00	10,260,073.00	2,838,602.02	10,260,073.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,360,090.00	1,360,090.00	338,346.85	1,360,090.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	635,216.00	635,216.00	199,174.38	635,216.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			12,255,379.00	12,255,379.00	3,377,412.84	12,255,379.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	23,393.00	23,393.00	11,823.49	23,393.00	0.00	0.0%
PERS		3201-3202	3,066,436.00	3,066,436.00	680,379.09	3,066,436.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	922,940.00	922,940.00	242,943.27	922,940.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	1,197,336.00	1,197,336.00	390,051.80	1,197,336.00	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)
Unemployment Insurance		3501-3502	61,277.00	61,277.00	16,492.30	61,277.00	0.00	0.0%
Workers' Compensation		3601-3602	91,915.00	91,915.00	24,823.28	91,915.00	0.00	0.0%
OPEB, Allocated		3701-3702	49,021.00	49,021.00	13,509.63	49,021.00	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			5,412,318.00	5,412,318.00	1,380,022.86	5,412,318.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	2,414,342.00	2,411,342.00	712,740.43	2,411,342.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,414,342.00	2,411,342.00	712,740.43	2,411,342.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	36,098.00	36,098.00	16,153.17	36,098.00	0.00	0.0%
Dues and Memberships		5300	4,416.00	4,416.00	1,000.00	4,416.00	0.00	0.0%
Insurance		5400-5450	346,841.00	346,841.00	0.00	346,841.00	0.00	0.0%
Operations and Housekeeping Services		5500	28,108.00	28,108.00	7,797.32	28,108.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	511,536.00	511,536.00	233,324.66	511,536.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(9,170,265.00)	(9,071,178.00)	(102,471.62)	(9,477,311.00)	406,133.00	-4.5%
Professional/Consulting Services and Operating Expenditures		5800	512,090.00	416,003.00	121,408.01	822,136.00	(406,133.00)	-97.6%
Communications		5900	15,025.00	15,025.00	4,548.75	15,025.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			(7,716,151.00)	(7,713,151.00)	281,760.29	(7,713,151.00)	0.00	0.0%
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	1,573,574.00	1,573,574.00	0.00	1,573,574.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			1,573,574.00	1,573,574.00	0.00	1,573,574.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			13,939,462.00	13,939,462.00	5,751,936.42	13,939,462.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Authorized Interfund Transfers Out		7619	5,906,504.00	5,906,504.00	0.00	5,906,504.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			5,906,504.00	5,906,504.00	0.00	5,906,504.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(5,906,504.00)	(5,906,504.00)	0.00	(5,906,504.00)		

Resource	Description	2022-23 Projected Totals
9010	Other Restricted Local	15,042,939.49
Total, Restricted Net Position		15,042,939.49

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,893,018.00	2,893,018.00	847,900.44	2,893,018.00	0.00	0.0%
5) TOTAL, REVENUES			2,893,018.00	2,893,018.00	847,900.44	2,893,018.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	1,102.50	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	461,908.36	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	2,743,032.00	2,743,032.00	440,429.55	2,743,032.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			2,743,032.00	2,743,032.00	903,440.41	2,743,032.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			149,986.00	149,986.00	(55,539.97)	149,986.00		
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	149,011.00	149,011.00	0.00	149,011.00	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			(149,011.00)	(149,011.00)	0.00	(149,011.00)		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			975.00	975.00	(55,539.97)	975.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	272,734.00	1,142,158.03		1,142,158.03	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) As of July 1 - Audited (F1a + F1b)			272,734.00	1,142,158.03		1,142,158.03		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			272,734.00	1,142,158.03		1,142,158.03		
2) Ending Net Position, June 30 (E + F1e)			273,709.00	1,143,133.03		1,143,133.03		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	273,709.00	0.00		1,143,133.03		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	0.00	1,143,133.03		0.00		
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	210,000.00	210,000.00	1,486.98	210,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	975.00	975.00	0.00	975.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	2,682,043.00	2,682,043.00	846,413.46	2,682,043.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,893,018.00	2,893,018.00	847,900.44	2,893,018.00	0.00	0.0%
TOTAL, REVENUES			2,893,018.00	2,893,018.00	847,900.44	2,893,018.00		
CERTIFICATED SALARIES								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	1,102.50	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	1,102.50	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	15.99	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	171.76	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	5.51	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	8.27	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OPEB, Allocated		3701-3702	0.00	0.00	461,706.83	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	461,908.36	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	139,512.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,743,032.00	2,743,032.00	300,917.55	2,743,032.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			2,743,032.00	2,743,032.00	440,429.55	2,743,032.00	0.00	0.0%
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			2,743,032.00	2,743,032.00	903,440.41	2,743,032.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	149,011.00	149,011.00	0.00	149,011.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			149,011.00	149,011.00	0.00	149,011.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Contributions 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)			(149,011.00)	(149,011.00)	0.00	(149,011.00)		

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	19,686.51	19,686.51	18,292.99	20,121.23	434.72	2.0%
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)	19,686.51	19,686.51	18,292.99	20,121.23	434.72	2.0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	19,686.51	19,686.51	18,292.99	20,121.23	434.72	2.0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	686.88	686.88	687.64	713.70	26.82	4.0%
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)	686.88	686.88	687.64	713.70	26.82	4.0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0.0%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0.0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0.0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.0%
7. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. Total, Charter School Funded County Program ADA						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	686.88	686.88	687.64	713.70	26.82	4.0%

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	290,233,167.00	5.08%	304,977,808.00	2.91%	313,854,466.00
2. Federal Revenues	8100-8299	1,099,290.00	(99.55%)	5,000.00	0.00%	5,000.00
3. Other State Revenues	8300-8599	3,845,014.00	3.55%	3,981,578.89	1.01%	4,021,842.08
4. Other Local Revenues	8600-8799	1,903,247.00	(1.58%)	1,873,168.88	(.78%)	1,858,559.50
5. Other Financing Sources						
a. Transfers In	8900-8929	5,906,504.00	0.00%	5,906,504.00	0.00%	5,906,504.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(43,064,156.06)	(.45%)	(42,871,102.68)	9.76%	(47,057,264.71)
6. Total (Sum lines A1 thru A5c)		259,923,065.94	5.37%	273,872,957.09	1.72%	278,589,106.87
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				119,589,295.00		127,850,535.47
b. Step & Column Adjustment				1,734,044.78		1,853,832.78
c. Cost-of-Living Adjustment				6,527,195.69		5,214,115.61
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	119,589,295.00	6.91%	127,850,535.47	5.53%	134,918,483.86
2. Classified Salaries						
a. Base Salaries				39,673,906.68		42,540,009.21
b. Step & Column Adjustment				694,293.37		744,450.16
c. Cost-of-Living Adjustment				2,171,809.16		1,740,035.28
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	39,673,906.68	7.22%	42,540,009.21	5.84%	45,024,494.65
3. Employee Benefits	3000-3999	56,499,043.00	3.97%	58,741,497.95	3.62%	60,869,600.80
4. Books and Supplies	4000-4999	17,563,124.04	(56.82%)	7,584,235.23	2.20%	7,751,088.40
5. Services and Other Operating Expenditures	5000-5999	33,507,363.00	1.99%	34,174,219.28	1.71%	34,757,527.25
6. Capital Outlay	6000-6999	966,783.00	0.00%	966,783.00	0.00%	966,783.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(12,644,243.92)	(34.86%)	(8,236,751.51)	0.00%	(8,236,751.51)
9. Other Financing Uses						
a. Transfers Out	7600-7629	3,000,000.00	16.67%	3,500,000.00	0.00%	3,500,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		258,155,270.80	3.47%	267,120,528.63	4.65%	279,551,226.45
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		1,767,795.14		6,752,428.46		(962,119.58)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		73,666,877.29		75,434,672.43		82,187,100.89
2. Ending Fund Balance (Sum lines C and D1)		75,434,672.43		82,187,100.89		81,224,981.31
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	1,435,285.00		1,435,285.00		1,435,285.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	28,207,806.94		43,954,367.13		41,559,634.95
d. Assigned	9780	20,351,813.55		16,354,421.67		16,991,138.38
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
1. Reserve for Economic Uncertainties	9789	25,439,766.94		20,443,027.09		21,238,922.98
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		75,434,672.43		82,187,100.89		81,224,981.31
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	25,439,766.94		20,443,027.09		21,238,922.98
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		25,439,766.94		20,443,027.09		21,238,922.98
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	74,727,948.23	(69.43%)	22,842,162.20	0.00%	22,842,162.20
3. Other State Revenues	8300-8599	109,924,760.44	(50.83%)	54,049,704.84	2.88%	55,607,486.25
4. Other Local Revenues	8600-8799	22,030,886.37	0.00%	22,030,886.37	0.00%	22,030,886.37
5. Other Financing Sources						
a. Transfers In	8900-8929	625,647.00	0.00%	625,647.00	0.00%	625,647.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	43,064,156.06	(.45%)	42,871,102.68	9.76%	47,057,264.71
6. Total (Sum lines A1 thru A5c)		250,373,398.10	(43.12%)	142,419,503.09	4.03%	148,163,446.53
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				46,595,600.06		34,261,185.64
b. Step & Column Adjustment				465,941.34		
c. Cost-of-Living Adjustment				1,753,870.65		
d. Other Adjustments				(14,554,226.41)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	46,595,600.06	(26.47%)	34,261,185.64	0.00%	34,261,185.64
2. Classified Salaries						
a. Base Salaries				27,942,015.85		26,251,804.34
b. Step & Column Adjustment				428,454.42		455,006.30
c. Cost-of-Living Adjustment				1,340,242.07		1,063,505.76
d. Other Adjustments				(3,458,908.00)		(319,243.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	27,942,015.85	(6.05%)	26,251,804.34	4.57%	27,451,073.40
3. Employee Benefits	3000-3999	40,592,613.03	(10.37%)	36,383,315.88	1.74%	37,015,665.25
4. Books and Supplies	4000-4999	63,749,142.40	(86.89%)	8,354,382.26	(.13%)	8,343,466.99
5. Services and Other Operating Expenditures	5000-5999	32,260,862.70	(56.94%)	13,891,085.84	(1.04%)	13,746,238.48
6. Capital Outlay	6000-6999	23,905,563.58	(36.98%)	15,064,868.58	0.00%	15,064,868.58
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,678,119.00	0.00%	3,678,119.00	0.00%	3,678,119.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	11,916,151.37	(67.65%)	3,855,251.66	0.00%	3,855,251.66
9. Other Financing Uses						
a. Transfers Out	7600-7629	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
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		250,640,067.99	(43.45%)	141,740,013.20	1.18%	143,415,869.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(266,669.89)		679,489.89		4,747,577.53
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		32,098,594.29		31,831,924.40		32,511,414.29
2. Ending Fund Balance (Sum lines C and D1)		31,831,924.40		32,511,414.29		37,258,991.82
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	31,831,924.40		32,511,414.29		37,258,991.82
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		31,831,924.40		32,511,414.29		37,258,991.82
E. AVAILABLE RESERVES						
1. General Fund)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Adjustments for lines B1d and B2d are the reduction of additional staff support being charged to the funds provided in response to COVID-19.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	290,233,167.00	5.08%	304,977,808.00	2.91%	313,854,466.00
2. Federal Revenues	8100-8299	75,827,238.23	(69.87%)	22,847,162.20	0.00%	22,847,162.20
3. Other State Revenues	8300-8599	113,769,774.44	(48.99%)	58,031,283.73	2.75%	59,629,328.33
4. Other Local Revenues	8600-8799	23,934,133.37	(.13%)	23,904,055.25	(.06%)	23,889,445.87
5. Other Financing Sources						
a. Transfers In	8900-8929	6,532,151.00	0.00%	6,532,151.00	0.00%	6,532,151.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		510,296,464.04	(18.42%)	416,292,460.18	2.51%	426,752,553.40
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				166,184,895.06		162,111,721.11
b. Step & Column Adjustment				2,199,986.12		1,853,832.78
c. Cost-of-Living Adjustment				8,281,066.34		5,214,115.61
d. Other Adjustments				(14,554,226.41)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	166,184,895.06	(2.45%)	162,111,721.11	4.36%	169,179,669.50
2. Classified Salaries						
a. Base Salaries				67,615,922.53		68,791,813.55
b. Step & Column Adjustment				1,122,747.79		1,199,456.46
c. Cost-of-Living Adjustment				3,512,051.23		2,803,541.04
d. Other Adjustments				(3,458,908.00)		(319,243.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	67,615,922.53	1.74%	68,791,813.55	5.35%	72,475,568.05
3. Employee Benefits	3000-3999	97,091,656.03	(2.03%)	95,124,813.83	2.90%	97,885,266.05
4. Books and Supplies	4000-4999	81,312,266.44	(80.40%)	15,938,617.49	.98%	16,094,555.39
5. Services and Other Operating Expenditures	5000-5999	65,768,225.70	(26.92%)	48,065,305.12	.91%	48,503,765.73
6. Capital Outlay	6000-6999	24,872,346.58	(35.54%)	16,031,651.58	0.00%	16,031,651.58
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,678,119.00	0.00%	3,678,119.00	0.00%	3,678,119.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(728,092.55)	501.78%	(4,381,499.85)	0.00%	(4,381,499.85)
9. Other Financing Uses						
a. Transfers Out	7600-7629	3,000,000.00	16.67%	3,500,000.00	0.00%	3,500,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		508,795,338.79	(19.64%)	408,860,541.83	3.45%	422,967,095.45
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		1,501,125.25		7,431,918.35		3,785,457.95
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		105,765,471.58		107,266,596.83		114,698,515.18
2. Ending Fund Balance (Sum lines C and D1)		107,266,596.83		114,698,515.18		118,483,973.13
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	1,435,285.00		1,435,285.00		1,435,285.00
b. Restricted	9740	31,831,924.40		32,511,414.29		37,258,991.82
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	28,207,806.94		43,954,367.13		41,559,634.95
d. Assigned	9780	20,351,813.55		16,354,421.67		16,991,138.38
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	25,439,766.94		20,443,027.09		21,238,922.98

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		107,266,596.83		114,698,515.18		118,483,973.13
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	25,439,766.94		20,443,027.09		21,238,922.98
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		25,439,766.94		20,443,027.09		21,238,922.98
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5.00%		5.00%		5.02%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		18,980.63		19,595.43		19,810.71
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		508,795,338.79		408,860,541.83		422,967,095.45
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		508,795,338.79		408,860,541.83		422,967,095.45
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		15,263,860.16		12,265,816.25		12,689,012.86
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		15,263,860.16		12,265,816.25		12,689,012.86
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	0									
A. BEGINNING CASH			117,423,686.00	111,579,821.00	92,612,846.00	98,282,473.00	99,457,266.00	117,078,205.00	137,749,617.09	121,665,065.10
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		9,918,554.00	9,918,554.00	32,153,263.00	17,853,396.00	17,850,311.00	31,951,164.00	17,850,311.00	17,850,311.00
Property Taxes	8020-8079		0.00	1,812,632.00	0.00	42,547.00	0.00	8,777,521.00	(14,727.00)	10,581,626.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		4,024,160.00	1,739,066.00	1,417,501.00	10,568,707.00	1,190,488.00	8,128,680.00	37,914.00	3,624,542.00
Other State Revenue	8300-8599		1,450,061.00	1,348,459.00	3,896,973.00	11,969,796.00	4,505,283.00	6,803,432.00	7,326,773.00	2,559,820.00
Other Local Revenue	8600-8799		15,493.00	1,637,759.00	622,232.00	3,743,659.00	289,603.00	473,896.00	1,960,205.00	3,707,397.00
Interfund Transfers In	8910-8929		0.00	0.00	0.00	3,679.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			15,408,268.00	16,456,470.00	38,089,969.00	44,181,784.00	23,835,685.00	56,134,693.00	27,160,476.00	38,323,696.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		3,473,173.00	17,581,885.00	13,018,613.00	10,559,877.00	15,421,958.00	12,796,237.00	16,784,674.00	14,740,600.00
Classified Salaries	2000-2999		4,203,974.00	5,005,060.00	5,131,191.00	4,065,456.00	6,011,056.00	5,774,400.00	5,571,552.00	5,875,824.00
Employee Benefits	3000-3999		1,979,304.00	6,018,642.00	7,490,299.00	6,056,269.00	7,503,243.00	6,578,931.00	7,988,701.00	7,388,675.00
Books and Supplies	4000-4999		106,313.00	959,904.00	2,209,915.00	1,759,129.00	8,716,675.00	4,545,356.00	3,358,197.00	3,585,871.00
Services	5000-5999		5,307,380.00	6,303,751.00	2,746,561.00	4,801,521.00	4,669,544.00	4,360,433.00	5,044,423.00	4,880,002.00
Capital Outlay	6000-6599		7,984.00	704,497.00	588,534.00	761,339.00	1,330,671.00	1,455,032.00	4,290,480.00	1,517,213.00
Other Outgo	7000-7499		8,368.00	8,368.00	3,192,991.00	(34,180.00)	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			15,086,496.00	36,582,107.00	34,378,104.00	27,969,411.00	43,653,147.00	35,510,389.00	43,038,027.00	37,988,185.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	0.00	(1,290.00)	2,639,260.00	2,282,882.00	763,778.00	25,690,030.00	46,089.77	(174,802.98)	10,948.06
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lease Receivable	9380									
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	(1,290.00)	2,639,260.00	2,282,882.00	763,778.00	25,690,030.00	46,089.77	(174,802.98)	10,948.06
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	32,768,133.00	6,164,347.00	1,480,598.00	325,120.00	15,801,358.00	(11,748,371.00)	(1,018.32)	32,198.01	(4,692.10)
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		32,768,133.00	6,164,347.00	1,480,598.00	325,120.00	15,801,358.00	(11,748,371.00)	(1,018.32)	32,198.01	(4,692.10)
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(32,768,133.00)	(6,165,637.00)	1,158,662.00	1,957,762.00	(15,037,580.00)	37,438,401.00	47,108.09	(207,000.99)	15,640.16
E. NET INCREASE/DECREASE (B - C + D)			(5,843,865.00)	(18,966,975.00)	5,669,627.00	1,174,793.00	17,620,939.00	20,671,412.09	(16,084,551.99)	351,151.16
F. ENDING CASH (A + E)			111,579,821.00	92,612,846.00	98,282,473.00	99,457,266.00	117,078,205.00	137,749,617.09	121,665,065.10	122,016,216.26
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	0								
A. BEGINNING CASH		122,016,216.26	131,441,704.37	116,035,341.55	111,275,111.55				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	31,951,164.00	17,850,311.00	17,850,311.00	27,817,822.00	3,924,732.00	0.00	254,740,204.00	254,740,204.00
Property Taxes	8020-8079	1,210,593.00	2,901,295.00	5,882,426.00	5,624,548.00	0.00	0.00	36,818,461.00	36,818,461.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	(1,325,498.00)	0.00	0.00	(1,325,498.00)	(1,325,498.00)
Federal Revenue	8100-8299	12,594,904.00	2,957,262.00	705,193.00	26,994,497.00	1,844,324.00	0.00	75,827,238.00	75,827,238.23
Other State Revenue	8300-8599	2,889,752.00	5,631,604.00	17,156,482.00	42,743,304.00	5,488,035.00	0.00	113,769,774.00	113,769,774.44
Other Local Revenue	8600-8799	1,507,850.00	892,743.00	325,504.00	7,029,455.00	1,728,337.00	0.00	23,934,133.00	23,934,133.37
Interfund Transfers In	8910-8929	0.00	0.00	0.00	6,528,472.00	0.00	0.00	6,532,151.00	6,532,151.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		50,154,263.00	30,233,215.00	41,919,916.00	115,412,600.00	12,985,428.00	0.00	510,296,463.00	510,296,464.04
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	14,856,930.00	14,790,456.00	15,222,536.00	15,804,184.00	1,133,772.06	0.00	166,184,895.06	166,184,895.06
Classified Salaries	2000-2999	5,835,254.00	5,686,499.00	6,031,340.00	5,790,891.53	2,633,425.00	0.00	67,615,922.53	67,615,922.53
Employee Benefits	3000-3999	7,425,570.00	7,385,762.00	7,517,807.00	22,700,767.00	1,057,686.03	0.00	97,091,656.03	97,091,656.03
Books and Supplies	4000-4999	3,374,459.00	8,215,687.00	11,318,104.00	19,352,319.00	13,810,337.44	0.00	81,312,266.44	81,312,266.44
Services	5000-5999	6,109,868.00	5,965,178.00	5,958,601.00	3,353,256.00	6,267,708.00	0.00	65,768,226.00	65,768,225.70
Capital Outlay	6000-6599	3,146,352.00	3,546,797.00	631,758.00	1,824,323.00	5,067,366.00	0.00	24,872,346.00	24,872,346.58
Other Outgo	7000-7499	0.00	0.00	0.00	375,914.00	(601,434.00)	0.00	2,950,027.00	2,950,026.45
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	3,000,000.00	0.00	0.00	3,000,000.00	3,000,000.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
TOTAL DISBURSEMENTS		40,748,433.00	45,590,379.00	46,680,146.00	72,201,654.53	29,368,860.53	0.00	508,795,339.06	508,795,338.79
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts Receivable	9200-9299	20,319.38	(53,017.68)	0.00	1,543,936.45	0.00	0.00	32,768,133.00	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		20,319.38	(53,017.68)	0.00	1,543,936.45	0.00	0.00	32,768,133.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	661.27	(3,818.86)	0.00	0.00	0.00	0.00	12,046,382.00	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		661.27	(3,818.86)	0.00	0.00	0.00	0.00	12,046,382.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		19,658.11	(49,198.82)	0.00	1,543,936.45	0.00	0.00	20,721,751.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		9,425,488.11	(15,406,362.82)	(4,760,230.00)	44,754,881.92	(16,383,432.53)	0.00	22,222,874.94	1,501,125.25
F. ENDING CASH (A + E)		131,441,704.37	116,035,341.55	111,275,111.55	156,029,993.47				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								139,646,560.94	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	0									
A. BEGINNING CASH			156,029,993.47	149,842,740.47	132,249,066.47	129,284,617.47	121,036,199.47	110,132,412.47	127,971,592.47	110,733,310.47
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		10,085,185.00	10,085,185.00	31,179,696.00	18,153,332.00	18,153,332.00	31,179,696.00	18,153,332.00	18,153,332.00
Property Taxes	8020-8079		0.00	1,370,194.00	0.00	2,935,136.00	0.00	8,290,716.00	(13,911.00)	9,994,764.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		242,553.00	40,425.00	693,971.00	10,578,004.00	1,057,800.00	7,222,688.00	33,688.00	5,315,953.00
Other State Revenue	8300-8599		782,478.00	782,478.00	778,202.00	3,848,254.00	4,498,181.00	3,839,702.00	2,753,640.00	1,389,647.00
Other Local Revenue	8600-8799		107,729.00	325,635.00	1,806,906.00	1,696,729.00	296,254.00	484,780.00	2,005,225.00	3,792,545.00
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			11,217,945.00	12,603,917.00	34,458,775.00	37,211,455.00	24,005,567.00	51,017,582.00	22,931,974.00	38,646,241.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		2,855,694.00	13,560,557.00	13,640,325.00	14,788,984.00	14,804,938.00	11,167,518.00	16,081,225.00	14,150,840.00
Classified Salaries	2000-2999		3,226,579.00	5,166,368.00	5,352,024.00	5,806,562.00	5,691,327.00	5,467,259.00	5,275,201.00	5,281,603.00
Employee Benefits	3000-3999		1,583,531.00	6,390,435.00	6,513,739.00	8,822,528.00	7,503,081.00	6,578,789.00	7,988,529.00	7,388,515.00
Books and Supplies	4000-4999		543,792.00	930,686.00	1,130,373.00	2,720,741.00	1,554,709.00	996,654.00	736,347.00	786,269.00
Services	5000-5999		2,358,504.00	4,456,923.00	4,965,272.00	5,426,333.00	4,196,837.00	3,919,019.00	4,533,767.00	4,385,991.00
Capital Outlay	6000-6599		139,625.00	1,156,894.00	5,555,087.00	970,727.00	1,778,559.00	1,944,779.00	5,734,605.00	2,027,889.00
Other Outgo	7000-7499		40,827.00	0.00	51,126.00	39,724.00	0.00	193,469.00	0.00	0.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			10,748,552.00	31,661,863.00	37,207,946.00	38,575,599.00	35,529,451.00	30,267,487.00	40,349,674.00	34,021,107.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	12,985,428.00	383,070.00	1,872,499.00	422,026.00	3,435,944.00	737,572.00	25,971.00	199,976.00	9,090.00
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lease Receivable	9380									
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		12,985,428.00	383,070.00	1,872,499.00	422,026.00	3,435,944.00	737,572.00	25,971.00	199,976.00	9,090.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	29,368,860.53	7,039,716.00	408,227.00	637,304.00	10,320,218.00	117,475.00	2,936,886.00	20,558.00	105,728.00
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		29,368,860.53	7,039,716.00	408,227.00	637,304.00	10,320,218.00	117,475.00	2,936,886.00	20,558.00	105,728.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(16,383,432.53)	(6,656,646.00)	1,464,272.00	(215,278.00)	(6,884,274.00)	620,097.00	(2,910,915.00)	179,418.00	(96,638.00)
E. NET INCREASE/DECREASE (B - C + D)			(6,187,253.00)	(17,593,674.00)	(2,964,449.00)	(8,248,418.00)	(10,903,787.00)	17,839,180.00	(17,238,282.00)	4,528,496.00
F. ENDING CASH (A + E)			149,842,740.47	132,249,066.47	129,284,617.47	121,036,199.47	110,132,412.47	127,971,592.47	110,733,310.47	115,261,806.47
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	0								
A. BEGINNING CASH		115,261,806.47	122,203,265.47	114,140,851.47	102,929,476.47				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	31,179,696.00	18,153,332.00	18,153,332.00	31,179,698.00	0.00	0.00	253,809,148.00	253,809,148.00
Property Taxes	8020-8079	166,927.00	2,740,388.00	7,268,287.00	2,023,991.00	0.00	0.00	34,776,492.00	34,776,492.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	(1,235,665.00)	0.00	0.00	(1,235,665.00)	(1,235,665.00)
Federal Revenue	8100-8299	11,191,124.00	2,627,657.00	626,595.00	21,890,407.00	5,854,959.00	0.00	67,375,824.00	67,375,824.00
Other State Revenue	8300-8599	1,175,855.00	3,253,913.00	812,409.00	16,064,325.00	2,779,295.00	0.00	42,758,379.00	42,758,379.00
Other Local Revenue	8600-8799	1,542,481.00	3,082,514.00	526,402.00	7,190,901.00	1,625,726.00	0.00	24,483,827.00	24,483,827.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	6,532,151.00	0.00	0.00	6,532,151.00	6,532,151.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		45,256,083.00	29,857,804.00	27,387,025.00	83,645,808.00	10,259,980.00	0.00	428,500,156.00	428,500,156.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	14,262,515.00	14,198,701.00	14,613,494.00	15,171,871.00	239,304.00	0.00	159,535,966.00	159,535,966.00
Classified Salaries	2000-2999	5,524,876.00	5,384,034.00	5,710,533.00	5,870,580.00	262,480.00	0.00	64,019,426.00	64,019,426.00
Employee Benefits	3000-3999	7,425,409.00	7,385,603.00	7,517,645.00	21,930,589.00	61,166.00	0.00	97,089,559.00	97,089,559.00
Books and Supplies	4000-4999	739,913.00	556,272.00	1,604,631.00	4,243,356.00	1,285,488.00	0.00	17,829,231.00	17,829,231.00
Services	5000-5999	5,491,355.00	5,361,312.00	5,355,401.00	2,979,164.00	5,680,508.00	0.00	59,110,386.00	59,110,386.00
Capital Outlay	6000-6599	4,205,377.00	4,740,607.00	844,400.00	2,410,198.00	1,735,341.00	0.00	33,244,088.00	33,244,088.00
Other Outgo	7000-7499	371,490.00	0.00	2,981,483.00	(123,698.00)	(700,956.00)	0.00	2,853,465.00	2,853,465.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	2,000,000.00	0.00	0.00	2,000,000.00	2,000,000.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
TOTAL DISBURSEMENTS		38,020,935.00	37,626,529.00	38,627,587.00	54,482,060.00	8,563,331.00	0.00	435,682,121.00	435,682,121.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts Receivable	9200-9299	0.00	0.00	35,061.00	3,636,124.00	0.00	0.00	10,757,333.00	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	35,061.00	3,636,124.00	0.00	0.00	10,757,333.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	293,689.00	293,689.00	5,874.00	789,473.00	0.00	0.00	22,968,837.00	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		293,689.00	293,689.00	5,874.00	789,473.00	0.00	0.00	22,968,837.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(293,689.00)	(293,689.00)	29,187.00	2,846,651.00	0.00	0.00	(12,211,504.00)	
E. NET INCREASE/DECREASE (B - C + D)		6,941,459.00	(8,062,414.00)	(11,211,375.00)	32,010,399.00	1,696,649.00	0.00	(19,393,469.00)	(7,181,965.00)
F. ENDING CASH (A + E)		122,203,265.47	114,140,851.47	102,929,476.47	134,939,875.47				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								136,636,524.47	

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	19,686.51	20,121.23		
	Charter School	686.88	713.70		
	Total ADA	20,373.39	20,834.93	2.3%	Not Met
1st Subsequent Year (2023-24)	District Regular	19,686.51	19,595.43		
	Charter School	686.88	713.70		
	Total ADA	20,373.39	20,309.13	(.3%)	Met
2nd Subsequent Year (2024-25)	District Regular	19,686.51	19,810.71		
	Charter School	686.88	713.70		
	Total ADA	20,373.39	20,524.41	.7%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

The increase of ADA percentage for the current budget year is due to districts being allowed to compute the average ADA using the prior three years ADA. During budget development this was not law and our District did not use this method to calculate.

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	21,417.00		
	Charter School	741.00		
	Total Enrollment	22,158.00		
1st Subsequent Year (2023-24)	District Regular	21,417.00		
	Charter School	741.00		
	Total Enrollment	22,158.00		
2nd Subsequent Year (2024-25)	District Regular	21,417.00		
	Charter School	741.00		
	Total Enrollment	22,158.00		

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
	Unaudited Actuals (Form A, Lines A4 and C4)	CBEDS Actual (Form 01CS, Item 2A)	
Third Prior Year (2019-20)			
District Regular	20,104	22,303	
Charter School			
Total ADA/Enrollment	20,104	22,303	90.1%
Second Prior Year (2020-21)			
District Regular	20,104	21,573	
Charter School			
Total ADA/Enrollment	20,104	21,573	93.2%
First Prior Year (2021-22)			
District Regular	18,320	21,154	
Charter School	687	741	
Total ADA/Enrollment	19,007	21,895	86.8%
Historical Average Ratio:			90.0%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			90.5%

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

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

Fiscal Year	Estimated P-2 ADA	Enrollment	Ratio of ADA to Enrollment	Status
	(Form AI, Lines A4 and C4)	CBEDS/Projected (Criterion 2, Item 2A)		
Current Year (2022-23)				
District Regular	18,293	21,783		
Charter School	688	746		
Total ADA/Enrollment	18,981	22,529	84.3%	Met
1st Subsequent Year (2023-24)				
District Regular	19,595	21,783		
Charter School	688	746		
Total ADA/Enrollment	20,283	22,529	90.0%	Met
2nd Subsequent Year (2024-25)				
District Regular	19,811	21,783		
Charter School	688	746		
Total ADA/Enrollment	20,499	22,529	91.0%	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)

The District enrollment and ADA are being impacted by the COVID-19 pandemic. As the District works on plans to increase enrollment and ADA the ratio may continue to move outside of the average ratio.

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)	275,039,305.00	291,558,665.00	6.0%
1st Subsequent Year (2023-24)	288,585,640.00	304,977,808.00	5.7%	Not Met
2nd Subsequent Year (2024-25)	299,411,310.00	313,854,466.00	4.8%	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)

The current budget year 22-23 districts received a COLA adjustment of 6.70% causing an increase to current and out year revenue.

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)	168,497,308.47	
Second Prior Year (2020-21)	161,135,151.80	185,892,026.20	86.7%
First Prior Year (2021-22)	176,628,069.30	206,128,881.83	85.7%
	Historical Average Ratio:		84.9%

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3%	3%	3%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	81.9% to 87.9%	81.9% to 87.9%	81.9% to 87.9%

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)		
	Current Year (2022-23)	215,762,244.68		
1st Subsequent Year (2023-24)	229,132,042.63	263,620,528.63	86.9%	Met
2nd Subsequent Year (2024-25)	240,812,579.31	276,051,226.45	87.2%	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)	36,106,148.00	75,827,238.23	110.0%	Yes
1st Subsequent Year (2023-24)	67,375,824.00	22,847,162.20	-66.1%	Yes
2nd Subsequent Year (2024-25)	18,642,286.00	22,847,162.20	22.6%	Yes

Explanation:
(required if Yes)

Federal revenue increases in 22-23 due to the District recognizing the unearned revenue received as a result of COVID-19. In the subsequent years 23-24 and 24-25 the District is not budgeting for the revenue that is planned to be spent. Should the District have remaining funds in 23-24 the District will recognize the unearned revenue at that time.

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

Current Year (2022-23)	39,873,833.00	113,769,774.44	185.3%	Yes
1st Subsequent Year (2023-24)	42,758,379.36	58,031,283.73	35.7%	Yes
2nd Subsequent Year (2024-25)	38,661,458.45	59,629,328.33	54.2%	Yes

Explanation:
(required if Yes)

State revenue increased in 22-23 due to funding received for one-time block grants, the revenue will decrease in the outyears as this is one-time funding.

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

Current Year (2022-23)	23,498,697.00	23,934,133.37	1.9%	No
1st Subsequent Year (2023-24)	24,483,827.45	23,904,055.25	-2.4%	No
2nd Subsequent Year (2024-25)	25,235,884.76	23,889,445.87	-5.3%	Yes

Explanation:
(required if Yes)

Due to renewal of Hewlett grant in the amount of \$250,000 and other smaller local grants and donations.

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

Current Year (2022-23)	18,414,687.00	81,312,266.44	341.6%	Yes
1st Subsequent Year (2023-24)	17,829,231.37	15,938,617.49	-10.6%	Yes
2nd Subsequent Year (2024-25)	16,233,820.88	16,094,555.39	-.9%	No

Explanation:
(required if Yes)

Expenses related to one-time revenues.

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

Current Year (2022-23)	46,872,308.00	65,768,225.70	40.3%	Yes
1st Subsequent Year (2023-24)	59,110,386.32	48,065,305.12	-18.7%	Yes
2nd Subsequent Year (2024-25)	44,778,872.89	48,503,765.73	8.3%	Yes

Explanation:
(required if Yes)

Expenses related to one-time revenues.

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)	99,478,678.00	213,531,146.04	114.7%	Not Met
1st Subsequent Year (2023-24)	134,618,030.81	104,782,501.18	-22.2%	Not Met
2nd Subsequent Year (2024-25)	82,539,629.21	106,365,936.40	28.9%	Not Met

Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2022-23)	65,286,995.00	147,080,492.14	125.3%	Not Met
1st Subsequent Year (2023-24)	76,939,617.69	64,003,922.61	-16.8%	Not Met
2nd Subsequent Year (2024-25)	61,012,693.77	64,598,321.12	5.9%	Not Met

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

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

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

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

Federal revenue increases in 22-23 due to the District recognizing the unearned revenue received as a result of COVID-19. In the subsequent years 23-24 and 24-25 the District is not budgeting for the revenue that is planned to be spent. Should the District have remaining funds in 23-24 the District will recognized the unearned revenue at that time.

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

State revenue increased in 22-23 due to funding received for one-time block grants, the revenue will decrease in the outyears as this is one-time funding.

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

Due to renewal of Hewlett grant in the amount of \$250,000 and other smaller local grants and donations.

- 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)

Expenses related to one-time revenues.

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

Expenses related to one-time revenues.

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	10,935,360.12	13,302,347.06	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		11,270,348.00	

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)	5.0%	5.0%	5.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.7%	1.7%	1.7%

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)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999)			
	(Form MYPI, Line C)	(Form MYPI, Line B11)			
Current Year (2022-23)	1,767,795.14	258,155,270.80	N/A	Met	
1st Subsequent Year (2023-24)	6,752,428.46	267,120,528.63	N/A	Met	
2nd Subsequent Year (2024-25)	(962,119.58)	279,551,226.45	.3%	Met	

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals		Status
	(Form 011, Line F2) (Form MYPI, Line D2)		
Current Year (2022-23)	107,266,596.83		Met
1st Subsequent Year (2023-24)	114,698,515.18		Met
2nd Subsequent Year (2024-25)	118,483,973.13		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)	156,029,993.47		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.)	18,980.63	19,595.43	19,810.71
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

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

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

	Current Year Projected Year Totals (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
b. Special Education Pass-through Funds	0.00		

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	508,795,338.79	408,860,541.83	422,967,095.45
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)	508,795,338.79	408,860,541.83	422,967,095.45
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	15,263,860.16	12,265,816.25	12,689,012.86

6. Reserve Standard - by Amount
(\$75,000 for districts with less than 1,001 ADA, else 0)

7. **District's Reserve Standard**
(Greater of Line B5 or Line B6)

0.00	0.00	0.00
15,263,860.16	12,265,816.25	12,689,012.86

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)	25,439,766.94	20,443,027.09	21,238,922.98
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		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	25,439,766.94	20,443,027.09	21,238,922.98
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.00%	5.00%	5.02%
District's Reserve Standard (Section 10B, Line 7):	15,263,860.16	12,265,816.25	12,689,012.86
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:

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2022-23)	(41,032,157.00)	(43,064,156.06)	5.0%	2,031,999.06	Met
1st Subsequent Year (2023-24)	(41,659,659.94)	(42,871,102.68)	2.9%	1,211,442.74	Met
2nd Subsequent Year (2024-25)	(44,630,264.15)	(47,057,264.71)	5.4%	2,427,000.56	Not Met
1b. Transfers In, General Fund *					
Current Year (2022-23)	6,532,151.00	6,532,151.00	0.0%	0.00	Met
1st Subsequent Year (2023-24)	6,532,151.00	6,532,151.00	0.0%	0.00	Met
2nd Subsequent Year (2024-25)	6,532,151.00	6,532,151.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2022-23)	2,000,000.00	3,000,000.00	50.0%	1,000,000.00	Not Met
1st Subsequent Year (2023-24)	2,000,000.00	3,500,000.00	75.0%	1,500,000.00	Not Met
2nd Subsequent Year (2024-25)	2,000,000.00	3,500,000.00	75.0%	1,500,000.00	Not Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

The District anticipates higher contributions from Unrestricted to Restricted for SPED in the out years once most of the one-time funds run out.

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)

The District increased transfer out to Fund 20 for OPEB from \$2 million to \$3 million in 22-23 and will increase it by \$500,000 in out years.

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	12	Redevelopment Funds	2015, 2016, 2019 COP's	38,410,000
General Obligation Bonds	25	Bond Interest & Redemption Fund	2010 GO Bonds, 2012 GO Bonds, 2014 GO Bonds, 2012 Series A, 2018 Series A, 2018 Series B, 2018 Series C, & 2020 GO Bonds	231,110,000
Supp Early Retirement Program	4	General fund	Early Retirement	4,576,740
State School Building Loans				
Compensated Absences				

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

Capital Leases-Enterprise Fund	4	Transportation Fund	Transportation Vehicle Leases	2,068,462
TOTAL:				276,165,202

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	0			
Certificates of Participation	3,916,092	3,993,237	4,056,957	4,133,063
General Obligation Bonds	14,539,269	15,798,403	15,361,049	15,150,463
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Capital Leases-Enterprise Fund	778,022	644,544	644,544	510,614

Total Annual Payments:	19,233,383	20,436,184	20,062,550	19,794,140
Has total annual payment increased over prior year (2021-22)?		Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

The District issued a GO Bond (2018 Series C) and a 2021 GO Refunding Bonds in September 2021. The District's Enterprise Fund also signed a new capital lease. The increase in GO Bonds will be funded by the taxes. The capital lease in Enterprise Fund will be paid by the Enterprise Fund as it as sufficient funds for the capital lease amount owed.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

No

		Budget Adoption	
		(Form 01CS, Item S7A)	First Interim
2	OPEB Liabilities		
	a. Total OPEB liability	35,401,041.00	32,411,964.00
	b. OPEB plan(s) fiduciary net position (if applicable)	0.00	0.00
	c. Total/Net OPEB liability (Line 2a minus Line 2b)	35,401,041.00	32,411,964.00

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

Actuarial	Actuarial
Jun 30, 2020	Jun 30, 2022

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

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

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

Current Year (2022-23)	1,031,146.00	1,073,944.82
1st Subsequent Year (2023-24)	1,031,146.00	1,073,944.82
2nd Subsequent Year (2024-25)	1,031,146.00	1,073,944.82

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

Current Year (2022-23)	1,303,868.00	959,751.00
1st Subsequent Year (2023-24)	1,303,868.00	959,751.00
2nd Subsequent Year (2024-25)	1,303,868.00	959,751.00

d. Number of retirees receiving OPEB benefits

Current Year (2022-23)	110	131
1st Subsequent Year (2023-24)	110	131
2nd Subsequent Year (2024-25)	110	131

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

		Budget Adoption (Form 01CS, Item S7B)		First Interim
2	Self-Insurance Liabilities			
	a. Accrued liability for self-insurance programs	920,000.00		920,000.00
	b. Unfunded liability for self-insurance programs	0.00		0.00

		Budget Adoption (Form 01CS, Item S7B)		First Interim
3	Self-Insurance Contributions			
	a. Required contribution (funding) for self-insurance programs			
	Current Year (2022-23)	1,524,236.00		1,524,236.00
	1st Subsequent Year (2023-24)	1,524,236.00		1,524,236.00
	2nd Subsequent Year (2024-25)	1,524,236.00		1,524,236.00

	b. Amount contributed (funded) for self-insurance programs			
	Current Year (2022-23)	1,524,236.00		1,524,236.00
	1st Subsequent Year (2023-24)	1,524,236.00		1,524,236.00
	2nd Subsequent Year (2024-25)	1,524,236.00		1,524,236.00

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	1,148.2	1,175.5	1,175.5	1,175.5

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:

Feb 15, 2022

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

Yes

If Yes, date of Superintendent and CBO certification:

Feb 15, 2022

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:

Feb 15, 2022

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

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

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

Yes	Yes	Yes
-----	-----	-----

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--	--	--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

Negotiations Not Settled

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

--

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

Yes	Yes	Yes

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

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

No

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

--	--	--

If Yes, explain the nature of the new costs:

--

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

Certificated (Non-management) Step and Column Adjustments

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

Yes	Yes	Yes

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

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

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

No	No	No
No	No	No

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

Yes

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of classified (non-management) FTE positions	1,241.6	1,622.5	1,622.5	1,622.5

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?

No

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:

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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)?

Yes	Yes	Yes
-----	-----	-----

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?	Yes	Yes	Yes
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?

No		
----	--	--

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?	Yes	Yes	Yes
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?	No	No	No
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	No	No	No

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	146.9	166.0	166.0	162.0

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

n/a

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

No

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

Current Year (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)

Section I - Expenditures	Funds 01, 09, and 62			2022-23 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	519,356,057.79
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	74,783,290.92
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	24,143.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	18,350,610.58
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	3,702,319.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	3,625,647.00
6. All Other Financing Uses	All	9100, 9200	7699, 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	87,189.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				25,789,908.58
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				418,782,858.29
Section II - Expenditures Per ADA				2022-23 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*				18,980.63
B. Expenditures per ADA (Line I.E divided by Line II.A)				22,063.70
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total		Per ADA	
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	261,740,699.24		12,324.11	
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00		0.00	
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	261,740,699.24		12,324.11	
B. Required effort (Line A.2 times 90%)	235,566,629.32		11,091.70	

C. Current year expenditures (Line I.E and Line II.B)	418,782,858.29	22,063.70
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2024-25 may be reduced by the lower of the two percentages)	0.00%	0.00%

*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA.

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 18,001,413.24
2. Contracted general administrative positions not paid through payroll _____
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 318,364,569.56

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 5.65%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 21,331,561.91
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 4,837,364.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	79,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	158,019.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	1,965,914.03
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	33.90
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	28,371,892.84
9. Carry-Forward Adjustment (Part IV, Line F)	(3,389,065.59)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	24,982,827.25

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	258,911,718.82
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	60,226,474.68
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	47,160,443.24
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	2,754,723.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	31,709.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	39,336.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,438,103.17
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	51,000,743.31
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	55,955.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	32,829,024.60
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	1,238,566.10
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	894,866.37
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	2,056,283.94
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	9,944,505.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	468,582,452.23

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B19)	6.05%
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D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2024-25 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B19)	5.33%
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Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	28,371,892.84
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	4,476,779.49
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (9.18%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (9.18%) times Part III, Line B19) or (the highest rate used to recover costs from any program (9.18%) times Part III, Line B19); zero if positive	(10,167,196.78)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(10,167,196.78)
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	3.89%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-5083598.39) is applied to the current year calculation and the remainder (\$-5083598.39) is deferred to one or more future years:	4.97%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-3389065.59) is applied to the current year calculation and the remainder (\$-6778131.19) is deferred to one or more future years:	5.33%
LEA request for Option 1, Option 2, or Option 3	3
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	(3,389,065.59)

Approved indirect cost rate: 9.18%
Highest rate used in any program: 9.18%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	8,284,718.85	760,537.00	9.18%
01	3010	8,387,214.00	769,946.00	9.18%
01	3182	677,164.00	48,131.00	7.11%
01	3210	460,981.00	42,318.00	9.18%
01	3212	6,977,268.00	640,464.00	9.18%
01	3213	16,958,386.00	1,556,779.00	9.18%
01	3214	10,217,189.00	937,945.00	9.18%
01	3215	147,939.00	13,581.00	9.18%
01	3310	4,342,456.00	398,638.00	9.18%
01	3311	7,501.38	688.62	9.18%
01	3312	1,239,179.00	113,757.00	9.18%
01	3315	130,582.00	11,987.00	9.18%
01	3318	23,044.00	2,115.00	9.18%
01	3345	791.38	72.62	9.18%
01	3550	234,832.00	11,742.00	5.00%
01	4035	1,355,668.43	124,450.00	9.18%
01	4124	78,599.00	3,931.00	5.00%
01	4127	1,245,505.00	114,362.00	9.18%
01	4203	445,237.00	40,882.00	9.18%
01	4510	25,313.00	2,324.00	9.18%
01	5210	1,884,922.00	159,824.00	8.48%
01	5810	258,709.37	6,727.00	2.60%
01	6010	5,273,743.00	263,687.00	5.00%
01	6266	1,232,396.00	113,134.00	9.18%
01	6387	1,184,030.23	108,694.00	9.18%
01	6388	1,301,097.21	52,043.00	4.00%
01	6520	70,320.00	6,455.00	9.18%
01	6536	272,818.00	25,045.00	9.18%
01	6537	1,195,598.00	109,755.00	9.18%
01	6546	1,395,810.00	128,135.00	9.18%
01	6690	211,765.00	19,440.00	9.18%
01	6762	8,986,860.42	825,000.00	9.18%
01	7311	7,474.78	686.00	9.18%
01	7388	8,000.00	734.00	9.18%
01	7422	6,797,124.00	623,976.00	9.18%
01	7435	35,014,212.87	3,212,027.13	9.17%
01	8150	6,103,350.00	529,702.00	8.68%

01	9010	1,559,610.00	136,437.00	8.75%
11	6391	861,370.37	43,818.49	5.09%
12	6052	6,869.43	630.57	9.18%
12	6105	1,974,471.51	181,256.49	9.18%
13	5310	9,389,932.00	502,387.00	5.35%

First Interim
Special Education Maintenance of Effort
2022-23 Projected Expenditures vs. Actual Comparison Year
2022-23 Projected Expenditures by LEA (LP-I)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total	
UNDUPLICATED PUPIL COUNT									3,347.00	
TOTAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	8,242,901.00	0.00	0.00	0.00	1,052,536.00	17,280,915.00		26,576,352.00	
2000-2999	Classified Salaries	2,742,579.00	0.00	0.00	0.00	443,609.00	11,376,011.00		14,562,199.00	
3000-3999	Employee Benefits	4,355,567.38	0.00	0.00	0.00	636,891.00	11,787,473.00		16,779,931.38	
4000-4999	Books and Supplies	93,097.00	0.00	0.00	0.00	19,230.38	890,477.00		1,002,804.38	
5000-5999	Services and Other Operating Expenditures	372,592.00	0.00	0.00	0.00	880.00	10,770,470.00		11,143,942.00	
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	30,000.00		30,000.00	
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Direct Costs	15,806,736.38	0.00	0.00	0.00	2,153,146.38	52,135,346.00	0.00	70,095,228.76	
7310	Transfers of Indirect Costs	788,078.24	0.00	0.00	0.00	0.00	6,455.00		794,533.24	
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Indirect Costs	788,078.24	0.00	0.00	0.00	0.00	6,455.00	0.00	794,533.24	
	TOTAL COSTS	16,594,814.62	0.00	0.00	0.00	2,153,146.38	52,141,801.00	0.00	70,889,762.00	
STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	7,698,267.00	0.00	0.00	0.00	797,924.00	16,051,582.00		24,547,773.00	
2000-2999	Classified Salaries	2,618,714.00	0.00	0.00	0.00	443,609.00	8,601,289.00		11,663,612.00	
3000-3999	Employee Benefits	4,176,402.00	0.00	0.00	0.00	562,190.00	10,170,957.00		14,909,549.00	
4000-4999	Books and Supplies	84,247.00	0.00	0.00	0.00	13,500.00	811,771.00		909,518.00	
5000-5999	Services and Other Operating Expenditures	372,592.00	0.00	0.00	0.00	0.00	9,634,221.00		10,006,813.00	
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	30,000.00		30,000.00	
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Direct Costs	14,950,222.00	0.00	0.00	0.00	1,817,223.00	45,299,820.00	0.00	62,067,265.00	
7310	Transfers of Indirect Costs	262,935.00	0.00	0.00	0.00	0.00	6,455.00		269,390.00	
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Indirect Costs	262,935.00	0.00	0.00	0.00	0.00	6,455.00	0.00	269,390.00	
	TOTAL BEFORE OBJECT 8980	15,213,157.00	0.00	0.00	0.00	1,817,223.00	45,306,275.00	0.00	62,336,655.00	
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									62,336,655.00

First Interim
Special Education Maintenance of Effort
2022-23 Projected Expenditures vs. Actual Comparison Year
2022-23 Projected Expenditures by LEA (LP-I)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total	
LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	565,997.00	0.00	0.00	0.00	0.00	337,774.00		903,771.00	
2000-2999	Classified Salaries	495,612.00	0.00	0.00	0.00	0.00	221,579.00		717,191.00	
3000-3999	Employee Benefits	441,187.00	0.00	0.00	0.00	0.00	162,529.00		603,716.00	
4000-4999	Books and Supplies	17,185.00	0.00	0.00	0.00	0.00	5,544.00		22,729.00	
5000-5999	Services and Other Operating Expenditures	8,701.00	0.00	0.00	0.00	0.00	4,744,663.00		4,753,364.00	
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Direct Costs	1,528,682.00	0.00	0.00	0.00	0.00	5,472,089.00	0.00	7,000,771.00	
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	TOTAL BEFORE OBJECT 8980	1,528,682.00	0.00	0.00	0.00	0.00	5,472,089.00	0.00	7,000,771.00	
8980	Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									29,761,809.00
	TOTAL COSTS									36,762,580.00

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

First Interim
Special Education Maintenance of Effort
2022-23 Projected Expenditures vs. Actual Comparison Year
2021-22 Actual Expenditures by LEA (LA-I)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT									3,347.00
TOTAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PCRA	Program Cost Report Allocations (non-add)	0.00							0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FEDERAL ACTUAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								0.00

First Interim
Special Education Maintenance of Effort
2022-23 Projected Expenditures vs. Actual Comparison Year
2021-22 Actual Expenditures by LEA (LA-I)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
STATE AND LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PCRA	Program Cost Report Allocations (non-add)	0.00							0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)								0.00
	TOTAL COSTS								0.00
LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)								0.00

First Interim
Special Education Maintenance of Effort
2022-23 Projected Expenditures vs. Actual Comparison Year
2021-22 Actual Expenditures by LEA (LA-I)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								0.00
	TOTAL COSTS								0.00

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

**First Interim
Special Education Maintenance of Effort
2022-23 Projected Expenditures vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-I)**

SELPA: Riverside County (AN)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-I worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2022-23 projected expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year.

There are four methods that the LEA can use to demonstrate the compliance standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods.

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both.

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - a. Has left the jurisdiction of the agency;
 - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
 - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:

	State and Local	Local Only
Total exempt reductions	0.00	0.00

SECTION 2 Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

**First Interim
Special Education Maintenance of Effort
2022-23 Projected Expenditures vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-I)**

SELPA: Riverside County (AN)

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

	State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	_____	_____
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resources 3305 and 3310)	_____	_____
Increase in funding (if difference is positive)	0.00	_____
Maximum available for MOE reduction (50% of increase in funding)	0.00 (a)	_____
Current year funding (IDEA Section 619 - Resource 3315)	_____	_____
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	0.00 (b)	_____

If (b) is greater than (a).

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	_____ (c)	
Available for MOE reduction. (line (a) minus line (c), zero if negative)	0.00 (d)	
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).	_____	_____

If (b) is less than (a).

Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	_____ (e)	
Available to set aside for EIS (line (b) minus line (e), zero if negative)	0.00 (f)	

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must provide the ESEA programs, SACS Only Account Code, Local Account Code, and description of the activities paid with the freed up funds:

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SELPA: **Riverside County (AN)**

SECTION 3

	Column A	Column B	Column C
	Projected Exps. (LP-I Worksheet)	Actual Expenditures Comparison Year	Difference
	FY 2022-23	FY 2021-22	(A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on state and local expenditures.			
a. Total special education expenditures	70,889,762.00		
b. Less: Expenditures paid from federal sources	8,553,107.00		
c. Expenditures paid from state and local sources	62,336,655.00	60,385,949.68	
Add/Less: Adjustments and/or PCRA required for MOE calculation		(25,146,238.31)	
Comparison year's expenditures, adjusted for MOE calculation		35,239,711.37	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	62,336,655.00	35,239,711.37	27,096,943.63

If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE eligibility requirement is met based on the combination of state and local expenditures.

	Projected Exps.	Comparison Year	Difference
	FY 2022-23	FY 2021-22	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on the per capita local expenditures.			
a. Total special education expenditures	70,889,762.00		
b. Less: Expenditures paid from federal sources	8,553,107.00		
c. Expenditures paid from state and local sources	62,336,655.00	60,385,949.68	
Add/Less: Adjustments and/or PCRA required for MOE calculation		(25,146,238.31)	
Comparison year's expenditures, adjusted for MOE calculation		35,239,711.37	
Less: Exempt reduction(s) from SECTION 1		0.00	

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SELPA: Riverside County (AN)

Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	62,336,655.00	35,239,711.37	
d. Special education unduplicated pupil count	3,347.00	3,348.00	
e. Per capita state and local expenditures (A2c/A2d)	18,624.64	10,525.60	8,099.03

If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.

B. LOCAL EXPENDITURES ONLY METHOD

	Projected Exps.	Comparison Year	Difference
	FY 2022-23	FY 2018-19	
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on local expenditures only.			
a. Expenditures paid from local sources	36,762,580.00	32,319,694.26	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		32,319,694.26	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	36,762,580.00	32,319,694.26	4,442,885.74

If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE eligibility requirement is met based on the local expenditures.

	Projected Exps.	Comparison Year	Difference
	FY 2022-23	FY 2018-19	
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	36,762,580.00	32,319,694.26	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		32,319,694.26	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	36,762,580.00	32,319,694.26	
b. Special education unduplicated pupil count	3,347.00	3,285.00	

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c. Per capita local expenditures (B2a/B2b)	10,983.74	9,838.57	1,145.17
	10,983.74	9,838.57	1,145.17

If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE eligibility requirement is met based on the per capita local expenditures only.

Jessica M. Garcia

Contact Name

Director, Fiscal Services

Title

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Telephone Number

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E-mail Address

SELPA: Riverside County (AN)

Object Code	Description	Val Verde Unified (AN00)	Riverside County Office of Education (AN01)	Menifee Union Elementary (AN02)	Nuview Union Elementary (AN04)	Perris Elementary (AN05)	Romoland Elementary (AN06)
TOTAL PROJECTED EXPENDITURES - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except Object 6600 & Object 6910)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
PROJECTED EXPENDITURES - State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except Object 6600 & Object 6910)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
PROJECTED EXPENDITURES - Local Sources							

First Interim
Special Education Maintenance of Effort
2022-23 Projected Expenditures vs. Actual Comparison Year
2022-23 Projected Expenditures by SELPA (SP-I)

SELPA: Riverside County (AN)

Object Code	Description	Val Verde Unified (AN00)	Riverside County Office of Education (AN01)	Menifee Union Elementary (AN02)	Nuview Union Elementary (AN04)	Perris Elementary (AN05)	Romoland Elementary (AN06)
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except Object 6600 & Object 6910)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From PROJECTED EXPENDITURES - State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

SELPA: Riverside County (AN)

Object Code	Description	Perris Union High (AN10)	Alvord Unified (AN11)	Banning Unified (AN12)	Beaumont Unified (AN13)	Coachella Valley Unified (AN14)	Desert Center Unified (AN16)
TOTAL PROJECTED EXPENDITURES - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except Object 6600 & Object 6910)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
PROJECTED EXPENDITURES - State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except Object 6600 & Object 6910)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
PROJECTED EXPENDITURES - Local Sources							

First Interim
Special Education Maintenance of Effort
2022-23 Projected Expenditures vs. Actual Comparison Year
2022-23 Projected Expenditures by SELPA (SP-I)

SELPA: Riverside County (AN)

Object Code	Description	Perris Union High (AN10)	Alvord Unified (AN11)	Banning Unified (AN12)	Beaumont Unified (AN13)	Coachella Valley Unified (AN14)	Desert Center Unified (AN16)
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except Object 6600 & Object 6910)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From PROJECTED EXPENDITURES - State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

SELPA: Riverside County (AN)

Object Code	Description	Desert Sands Unified (AN17)	Hemet Unified (AN18)	Jurupa Unified (AN19)	Palm Springs Unified (AN21)	Palo Verde Unified (AN22)	San Jacinto Unified (AN23)
TOTAL PROJECTED EXPENDITURES - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except Object 6600 & Object 6910)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
PROJECTED EXPENDITURES - State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except Object 6600 & Object 6910)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
PROJECTED EXPENDITURES - Local Sources							

First Interim
Special Education Maintenance of Effort
2022-23 Projected Expenditures vs. Actual Comparison Year
2022-23 Projected Expenditures by SELPA (SP-I)

SELPA: Riverside County (AN)

Object Code	Description	Desert Sands Unified (AN17)	Hemet Unified (AN18)	Jurupa Unified (AN19)	Palm Springs Unified (AN21)	Palo Verde Unified (AN22)	San Jacinto Unified (AN23)
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except Object 6600 & Object 6910)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From PROJECTED EXPENDITURES - State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

SELPA: Riverside County (AN)

Object Code	Description	Lake Elsinore Unified (AN25)	Murrieta Valley Unified (AN26)	River Springs Charter (ANA01)	Harbor Springs Charter (ANA02)	Empire Springs Charter (ANA03)	Santa Rosa Academy (ANA04)
TOTAL PROJECTED EXPENDITURES - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except Object 6600 & Object 6910)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
PROJECTED EXPENDITURES - State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except Object 6600 & Object 6910)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
PROJECTED EXPENDITURES - Local Sources							

First Interim
Special Education Maintenance of Effort
2022-23 Projected Expenditures vs. Actual Comparison Year
2022-23 Projected Expenditures by SELPA (SP-I)

SELPA: Riverside County (AN)

Object Code	Description	Lake Elsinore Unified (AN25)	Murrieta Valley Unified (AN26)	River Springs Charter (ANA01)	Harbor Springs Charter (ANA02)	Empire Springs Charter (ANA03)	Santa Rosa Academy (ANA04)
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except Object 6600 & Object 6910)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From PROJECTED EXPENDITURES - State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

First Interim
Special Education Maintenance of Effort
2022-23 Projected Expenditures vs. Actual Comparison Year
2022-23 Projected Expenditures by SELPA (SP-I)

SELPA: Riverside County (AN)

Object Code	Description	Leadership Military Academy (ANA05)	Scale Leadership Academy - East (ANA06)	Adjustments*	Total
TOTAL PROJECTED EXPENDITURES - All Sources					
1000-1999	Certificated Salaries				0.00
2000-2999	Classified Salaries				0.00
3000-3999	Employee Benefits				0.00
4000-4999	Books and Supplies				0.00
5000-5999	Services and Other Operating Expenditures				0.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)				0.00
7130	State Special Schools				0.00
7430-7439	Debt Service				0.00
	Total Direct Costs	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs				0.00
7350	Transfers of Indirect Costs - Interfund				0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00
PROJECTED EXPENDITURES - State and Local Sources					
1000-1999	Certificated Salaries				0.00
2000-2999	Classified Salaries				0.00
3000-3999	Employee Benefits				0.00
4000-4999	Books and Supplies				0.00
5000-5999	Services and Other Operating Expenditures				0.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)				0.00
7130	State Special Schools				0.00
7430-7439	Debt Service				0.00
	Total Direct Costs	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs				0.00
7350	Transfers of Indirect Costs - Interfund				0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources				0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00

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2022-23 Projected Expenditures by SELPA (SP-I)

SELPA: Riverside County (AN)

Object Code	Description	Leadership Military Academy (ANA05)	Scale Leadership Academy - East (ANA06)	Adjustments*	Total
PROJECTED EXPENDITURES - Local Sources					
1000-1999	Certificated Salaries				0.00
2000-2999	Classified Salaries				0.00
3000-3999	Employee Benefits				0.00
4000-4999	Books and Supplies				0.00
5000-5999	Services and Other Operating Expenditures				0.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)				0.00
7130	State Special Schools				0.00
7430-7439	Debt Service				0.00
	Total Direct Costs	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs				0.00
7350	Transfers of Indirect Costs - Interfund				0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From PROJECTED EXPENDITURES - State and Local Sources section)	0.00	0.00		0.00
8980	Contributions from Unrestricted Revenues to State Resources				0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT					
					0.00

* Attach an additional sheet with explanations of any amounts in the Adjustments column.