



# **2022-23**

# **Second Interim**

# **Report**



**Finance Committee**

**March 8, 2023**

**Publication Information**

Hemet Unified School District Office  
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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](http://www.hemetusd.org)

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# Analysis of Governor's Budget Proposal

The Legislative Analyst's Office (LAO) recently released its Proposition 98 Overview and K-12 Spending Plan, which analyzes Governor Gavin Newsom's proposed 2023-24 education budget, including his spending solutions to address projected multiyear deficits in the State Budget affecting the Proposition 98 minimum guarantee. The LAO generally applauds the Governor's emphasis on spending solutions instead of tapping into reserves. Across the State Budget, the LAO recommends that the Legislature prepare for a larger budget deficit than anticipated by Governor Newsom, as well as deal with outyear deficits he leaves unaddressed in his 2023-24 spending plan. Specifically, the LAO recommends the Legislature identifies more reductions and plans for a future without deficit spending .

## **Proposition 98 Minimum Guarantee and Proposition 98 Reserve**

The LAO provides detailed background information on the Proposition 98 minimum guarantee, the three tests and protections for schools inherent in the system, and the recalculation of the minimum guarantee that adjusts K-12 school funding annually. The LAO additionally notes that the Governor's Budget revises its estimate of the Proposition 98 minimum guarantee compared to the 2022-23 Enacted Budget levels up \$178 million for 2021-22 due to increased local property tax revenues, and then down in 2022-23 by \$3.4 billion due to lower General Fund revenue estimates.

However, given recent weak economic indicators, the LAO projects an 80% chance that state revenues will be at least \$5 billion below the Governor's January estimates, which will result in a commensurate downward adjustment of the minimum guarantee of approximately \$2 billion for each of fiscal years 2022-23 and 2023-24.

Lowered estimates of the minimum guarantee are also likely to result in downward adjustments to required deposits into the Proposition 98 reserve, freeing up resources to pay for education budget priorities. The LAO explains that deposits into and withdrawals from education's rainy day fund are driven by constitutional formulas. Specifically, the constitution requires the state to make a withdrawal from the Proposition 98 reserve only when the budget year minimum guarantee is less than the current-year level, adjusted for inflation and attendance. Under the Governor's estimates, the 2023-24 minimum guarantee is \$1.8 billion higher than the revised levels for 2022-23, averting the constitutionally mandated withdrawal. That said, if the Governor declares a budget emergency, the Legislature would have the discretion to make a withdrawal from the Proposition 98 reserve and use the funds for any education purpose. Importantly, the Governor has not declared a budget emergency.

The Governor's Budget uses \$5.2 billion of available Proposition 98 resources largely to pay for his estimated 8.13% cost-of-living adjustment (COLA) for the Local Control Funding Formula (LCFF) and categorical programs, as well as his newly proposed LCFF equity multiplier add-on (\$300 million ongoing). The LAO highlights that the Governor's education spending proposal relies on \$1.4 billion in one-time funds to support the new ongoing costs of the LCFF, with \$1.2 billion coming from his planned 30% mid-year reduction to the 2022-23 Enacted Budget's Arts, Music, and Instructional Materials Discretionary Block Grant. This creates a budget deficit for education in that the minimum guarantee in 2024-25 would have to increase by at least \$1.4 billion to backfill the loss of one-time funding. Even if the minimum guarantee were to increase, the deficit would reduce funding available for the COLA or other education spending priorities.



# Analysis of Governor's Budget Proposal cont.

## Recommendations

With respect to the COLA, the LAO estimates that the Governor's 8.13% rate will be lower than their estimate of 8.4%, which would increase costs by \$200 million relative to the Governor's Budget. However, the LAO recommends that the Legislature cap the COLA at the Governor's level to avoid creating new costs that the Proposition 98 minimum guarantee may not be able to afford. The LAO also recommends that the Legislature consider further reducing the COLA to avoid relying on one-time resources for ongoing costs and deficit spending altogether. They note that each 0.5% reduction in the COLA would reduce education costs by \$400 million. Eliminating the use of \$1.4 billion to cover LCFF costs would require reducing the COLA by 1.7% to 6.4%.

Finally, the LAO recommends the Legislature consider changes to the Governor's proposed LCFF equity multiplier, including delaying implementation until fiscal conditions improve. Additional recommendations include reducing certain existing programs, including the Expanded Learning Opportunity Program, by making programmatic adjustments that would result in savings and eliminate the cost of local educational agency-operated state preschool slots that remain unused.

In sum, the LAO believes that the Governor's January estimates may be too optimistic and recommends that the Legislature take a more prudent approach when considering the education budget by avoiding unnecessary new costs and a reliance on one-time resources that could create budget problems if economic and fiscal conditions deteriorate.

Source: School Services of California



# 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 Second Interim report reflects the current financial status of the District as of January 31, as well as budget revisions based on expenditure and revenue trends and other available information. The Second Interim financial report must be approved by each district's Governing Board by March 15th. More concrete data is available for the Second Interim financial report than was available for the First Interim report that was presented to the Board in December. In a typical year, budget projections contained in the Second Interim report should be closely aligned with the District's final actual revenues and expenditures reported at the close of the fiscal year.

Based on the financial information provided in the interim reports, the Board and Superintendent must certify the District's financial condition as either positive—will meet its financial obligations for the current and two subsequent years; qualified—may not meet its financial obligations for the current or two subsequent years; or negative—will not meet its financial obligations for the current or two subsequent years.

## FISCAL OVERVIEW

Overall, Hemet Unified's combined general fund revenues and other sources are projected to increase by \$3,292,960 from January 31 budgeted levels to a total of \$508.1 million. Expenditures and other uses are being decreased by about \$542,315 for a revised total of \$504.8 million. While all projections for budgeted revenue and expenditure amounts, especially in the Restricted General Fund may not come to bear, expense budgets in most cases have been revised to cover potential obligations based on current trends

It's important to note there has been an increase in restricted revenues due to the funds being recognized as unearned revenue. The effect this has on the budget is that we had to adjust our ending fund balances to zero the funds out, and as the year progresses we recognize the revenue we plan to spend.

County Offices of Education, School Services of California (SSC), Fiscal Crisis Management Advisory Team (FCMAT) and other groups continue to advise school districts on best assumptions to use when developing their budgets and multi-year projections. Assumptions include per ADA rates for lottery funds, cost of living adjustment (COLA) factors and recommended reserves. These advisory groups recommend districts set reserve levels higher than the state minimum to help lower borrowing costs for capital expenditures, improve credit ratings, and to avoid temporary loans during periods of cash shortfalls. In response to these recommendations, the District has established a reserve level equivalent to 5.0% of combined general fund expenditures, excluding STRS On-Behalf costs.

Hemet Unified will be self-certifying its financial status as 'positive' for the 2022-23 Second Interim Report. A positive certification means the District projects it will have sufficient funds to meet its obligations in the current and two subsequent fiscal years based on a variety of assumptions applied to the multi-year projections.

Absent any major changes to expenses or revenues, the multi-year projection included in the appendix of this report, show the district will not have 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 \$110.5 million by June 30, 2023.



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## SECOND INTERIM SUMMARY

### Changes from the January 31 Board approved operating budget:

- LCFF Revenue reduced by \$273,297
- Federal, state and local revenue increased by \$3.6M
- Transfers In/Other Sources had no change
- Expenditures decreased by \$584,935
- Transfers Out/Other Uses increased by \$42,620
- Combined ending fund balance increases from \$106.7 million to \$110.5 million

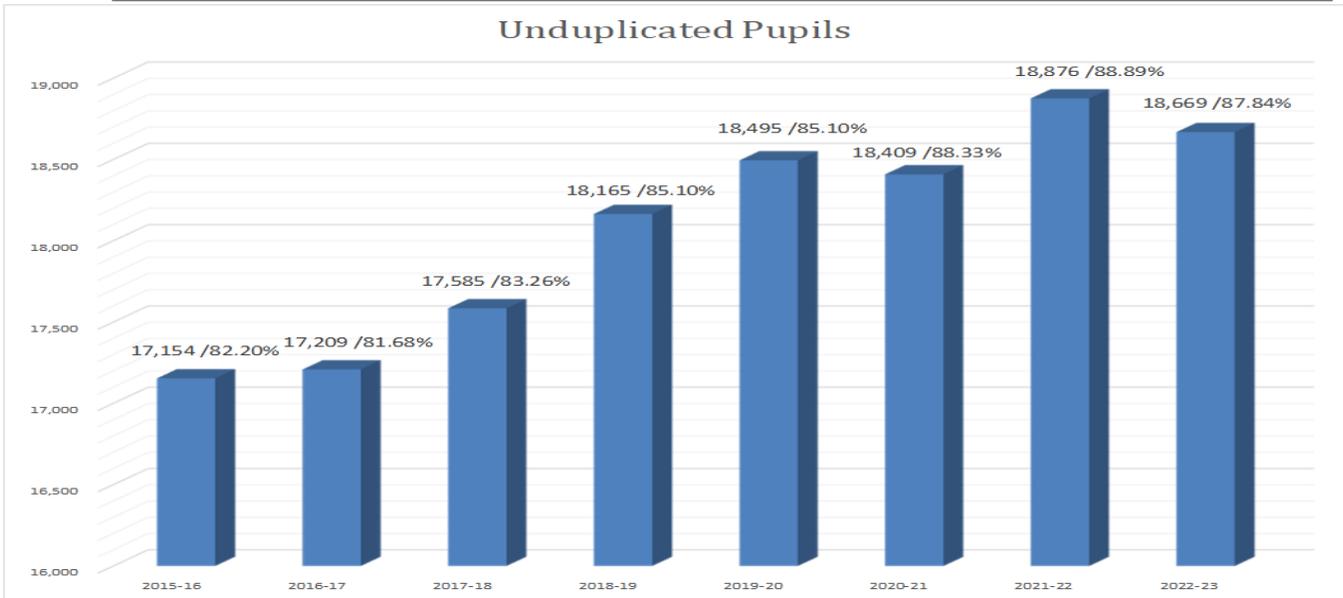
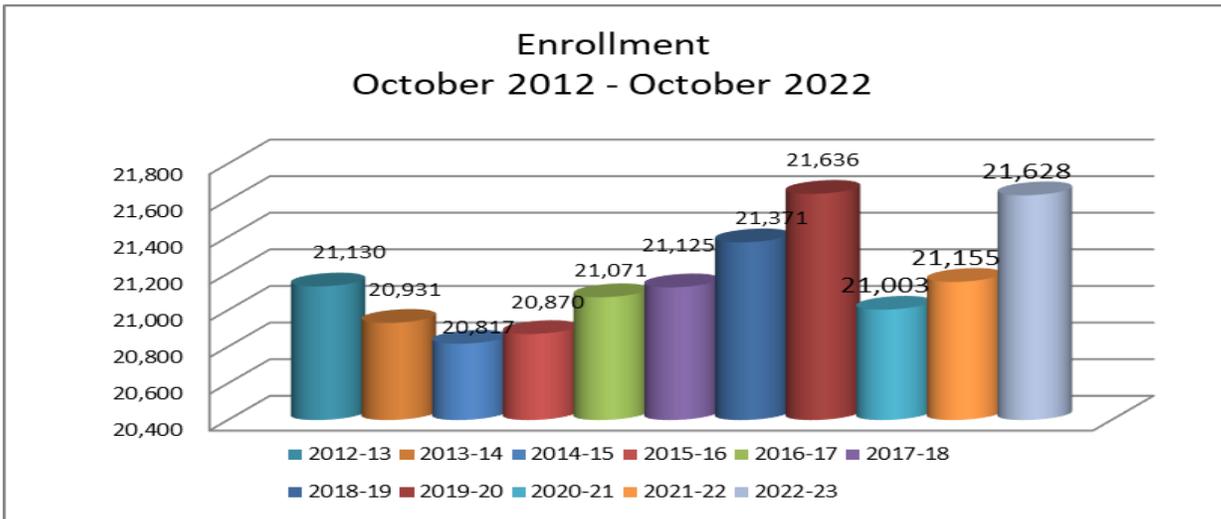


# Enrollment and Attendance

A preliminary enrollment count used for revenue calculations for the Second Interim is 21,628, with an additional 13 students with the County Office of Education. The District increased 211 students under the adopted budget projected enrollment number.

Current law allows districts to use current year, prior year, or 3-year rolling average data to calculate ADA. The P-2 ADA for **2021-22** was 20,405.57. 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 is 20,121.23 or 92.98 % 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. Second Interim projections will use certified CALPADS data with 18,669 district students and 11 students in county programs making up the unduplicated pupil percentage or UPP for Hemet USD which is equivalent to 87.84% of current projected enrollment



# Second Interim Budget Revisions

## COMBINED GENERAL FUND

### Revenues

Total general fund revenues in Hemet USD's First Interim were projected at \$503.7 million. Budget revisions included in the Second Interim report decreases general fund revenue projections to \$503.1 million. Decrease in state revenues due to reduction in of the Arts, Music and Instructional Materials Discretionary Block Grant

#### 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 86.32% 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 87.84%. The unduplicated pupil percentage is not finalized until CALPADs data is certified.

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 slightly decreased for Second 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 Second Interim report projects 2022-23 general fund LCFF revenues to total \$290.0 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 \$198.1 million will come as state aid.

#### Federal Revenues

Combined general fund federal revenues are projected to total \$77.1 million. The Second Interim revisions increased due to establishing 2022-23 CSI grant, increases in Title One, carryover of ARP –Homeless

### Local Control Funding Formula

The LCFF full funding rates based on current ADA and unduplicated count rates based on a three-year rolling average (87.84%) 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



## Children and Youth II, and Emergency Food and Shelter

### Other State Revenues

The budget for anticipated state revenues decreased by \$1.7 M to a total \$112.1 million. The Second Interim decreased due to the reduction of the Arts, Music and Instructional Materials Discretionary Block Grant

### Local Revenues

Second Interim adjustments bring projected local revenue to \$23.9 million which remain the same as First Interim.

### Expenditures

First Interim expenditures were estimated at \$505.8 million. Changes to budgeted expenditures for this Second Interim report shows a decrease of \$4.0 million, bringing total anticipated expenses to \$501.8 million. There is a projected decrease of \$1.37 million in salaries and benefits, bringing the projected total to \$329.52 million due to unfilled vacant positions and positions filled later than anticipated. Salary decreases are reflective of the inability to fill existing vacant positions and the need to increase existing contracted positions to meet student needs. The budget for materials & supplies is decreased by \$6.55 million from first interim projected expenses for a total of \$74.76 million in projected materials & supplies expenses at second Interim. This is due in part to the redistribution of the CARES Act funds allocated and expensed. When the CARES Act funds were received the District was still in the planning phase for spending. During second interim the spending and receiving of items continued causing a shift in budgeting. Services and operating expenses, which includes utilities, contracted services, consultants, web-based application licenses and travel costs, are budgeted at \$69.80 million. This is an increase of \$4.04 million from first interim budgeted amounts. Across the expenditures there has been a redistribution amongst salaries, supplies, services and capital outlay due the expending of one time funding along with increases in existing contracts to compensate for the inability to fill existing vacant positions.

### Other Financing Sources/Uses/Contributions

Transfers In from other funds total \$6.5 million and remains the same as the approved operating budget. Transfers Out to other funds projected total is \$3.04 million with a slight change from the First Interim to Fund 20. Contributions made from the unrestricted general fund to the restricted general fund are projected to total

**Summary of General Fund Revenues, Expenditures and Fund Balance**

	Adopted Budget	First Interim	Jan 31 Budget	Second Interim Changes	Second Interim Revised Budget
<b>Beginning Balance</b>	\$95,137,998.00	\$105,765,471.58	\$ 105,765,471.58	\$ 0	\$ 105,765,471
<b>Revenue/Sources</b>	\$ 379,814,469.00	\$510,296,464.04	\$ 506,340,795.22	\$ 3,292,960	\$ 509,633,755
<b>Expenses/Uses</b>	\$ 396,032,847.00	\$ 508,795,338.79	\$ 505,369,957.90	\$ (542,315)	\$ 504,827,643
<b>Change in Ending Balance</b>	\$ (16,218,378.00)	1,501,125.25	\$ 970,837.32	\$ 3,835,275	\$4,806,113
<b>Ending Balance</b>	\$ 78,919,620.00	\$107,266,596.83	\$ 106,736,308.90	\$ 3,835,275	\$ 110,571,584
<b>5% Reserve</b>	\$ 3,945,981	\$25,439,766.94	\$25,268,497.90	\$ (27,116)	\$ 25,241,382



\$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

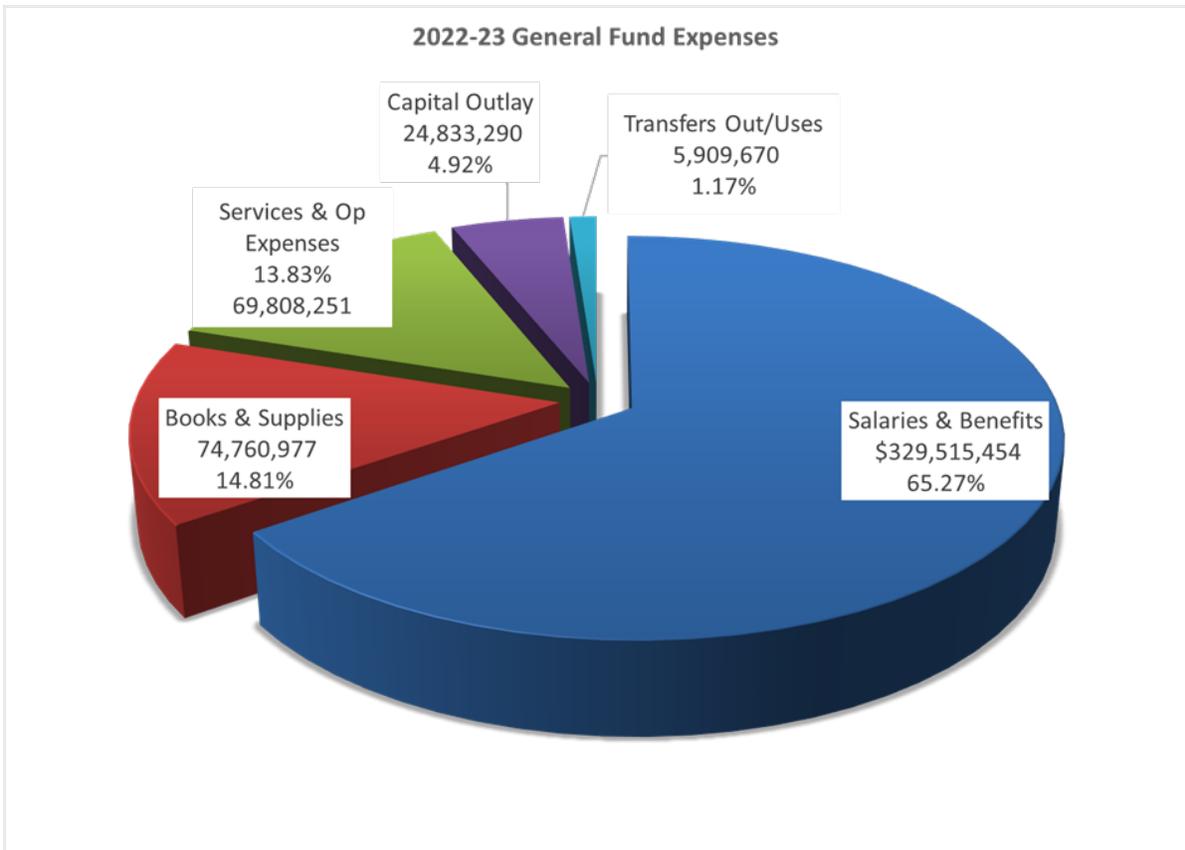
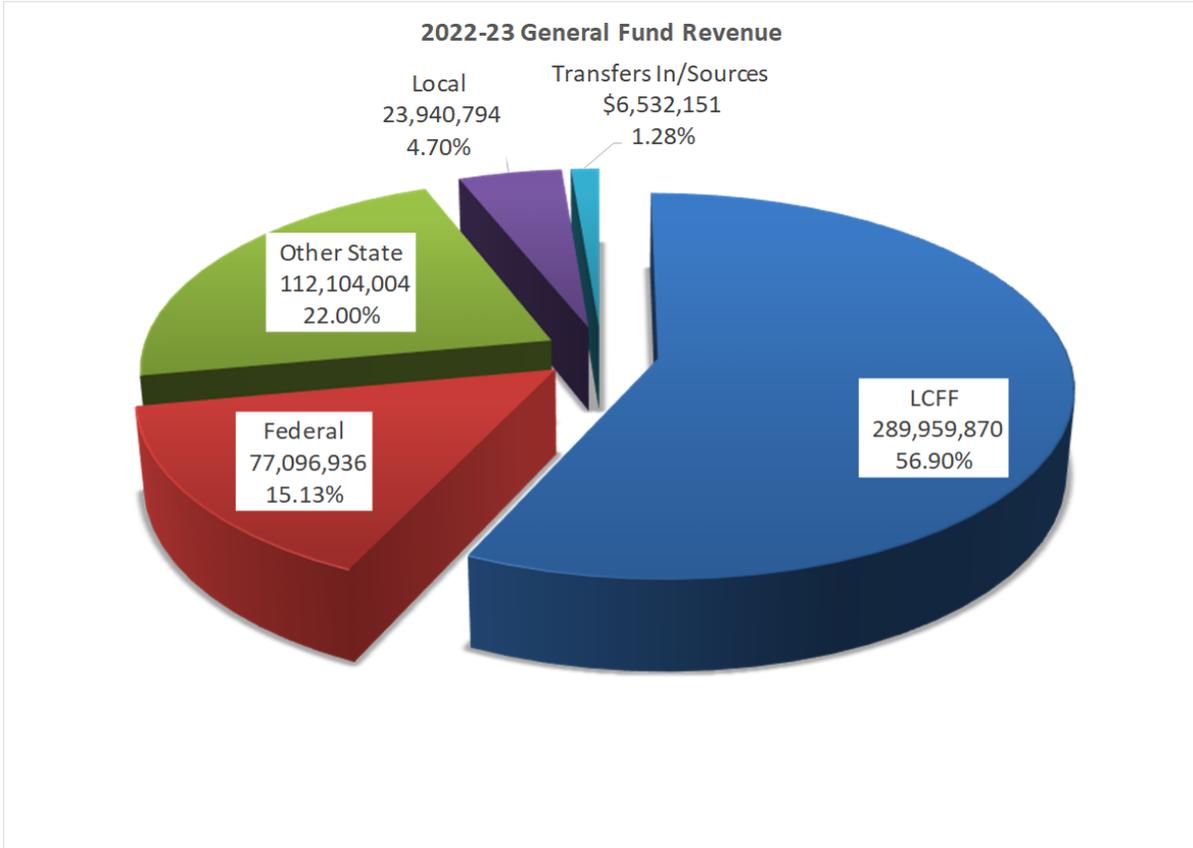
The First Interim budget showed the district anticipated ending the 2022-23 year with a general fund balance of \$107.2 million. Included in the projected ending balance was \$25.4 million for a 5% reserve for economic uncertainties.

Second Interim budget changes show the projected ending balance by June 30, 2023 at \$110.5 million. \$25.2 million of the ending balance is set aside as a 5% reserve for economic uncertainties. The remaining \$85.3 million in the ending balance is comprised of \$31.7 million in legally restricted balances, \$1.4 million reserved for stores inventory and cash in banks, \$20.2 million in assignment, and \$32.0 million committed in the unrestricted general fund.

<b>Components of Ending Balance Combined General Fund Second Interim 2022-23</b>		
	<b>First Interim Projected Budget</b>	<b>Second Interim Projected Budget</b>
Beginning Fund Balance	\$ 105,765,471	\$ 105,765,471
Net Increase/(Decrease)	1,501,125	4,806,113
<b>Ending Fund Balance</b>	<b>\$ 107,266,596</b>	<b>\$ 110,571,584</b>
<b>Reserves</b>		
5% Reserve for Economic Uncertainty	\$ 25,439,767	\$ 25,241,432
Revolving Cash	25,000	25,000
Stores Inventory Reserve	1,410,285	1,410,285
Legally and/or Restricted Carry Over	31,831,924	31,688,816
Committed - H&W Holding Accts	298,508	298,508
Committed - Offset For Future Deficit	27,909,299	31,714,437
Assignments	20,351,813	20,193,106
<b>Total Reserves</b>	<b>\$ 107,266,596</b>	<b>\$ 110,571,584</b>



# Charts



# Multi-Year Projections & Cash Flow

## MULTI-YEAR PROJECTIONS

The district's multi-year projection for the 2022-23 Second 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 California Department of Finance (DOF). A worksheet provided by the Fiscal Crisis and Management Team (FCMAT), developed in conjunction with the California Department of Education, was used to calculate Hemet Unified's current and two subsequent years LCFF apportionment. The calculation increases the LCFF base rates by COLA in each year.

### 2023-24 Projected Budget

The multi-year projection indicates the combined general fund revenues and other sources will decrease by a total of \$87.3 million in 2023-24 from current year budgeted revenue levels. LCFF revenues are estimated to increase by \$17.6 million in 2023-24 to a total of \$307.6 million. Federal, State and Local revenues are projected to decrease by \$104.9 million. The decrease is related to the fall off of the one-time CARES Act funding and one-time block grants.

Overall 2023-24 expenses are expected to decrease by \$88.1 million to \$416.7 million. Increase in salaries and benefits expenditures, step and column costs, STRS and PERS rate growth are anticipated and decrease in spending for materials and supplies, services and capital outlay.

In the third year, 2024-25 projections for combined general fund revenues and transfers are to increase by \$4.7 million. The district is projecting an increase in LCFF revenue of \$4.0 million and slight increases in state and local revenue.

Expenses and transfers out to other funds projected for the 2024-25 year increase by \$15.6 million to a total of \$432.3 million. Salaries and benefits again increase for step and column and pension rate growth.

### Certification

Based on the assumptions presented in this report, the district expects to have sufficient reserves to cover costs and will be able to meet its financial obligations in the current and next two years. As a result, the district will self-certify a positive status in the 2022-23 Second Interim report.

	Multi-Year Projection Assumptions		
	2022-23	2023-24	2024-25
COLA (applied to LCFF base)	6.56%	8.13%	3.54%
Enrollment (excludes county)	21,628	21,878	21,878
ADA (excludes county)	19,189.50	19,391.07	19,391.07
ADA%	88.73%	88.59%	88.59%
LCFF Funded ADA (includes county)	20,121.23	20,125.43	19,978.51
UPP (3 Yr rolling avg)	87.84%	87.16%	87.16%
Step & Column CE	1.45%	1.45%	1.45%
Step & Column CL	1.75%	1.75%	1.75%



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## 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.



# 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 423 students that are identified as either low income, English learners, foster or homeless. This equates to an Unduplicated Pupil Percentage or UPP of 55.08% for LCFF supplemental grant purposes. ADA for WCA is projected at 715.82 or 96%.

## REVENUE

Second Interim revenue for the Western Center Academy 2022-23 was projected at \$12.0 million. At this time, an increase of \$36,881 is made to revenue budgets. Minor adjustments are being made to LCFF receipts to account for adjustments to ADA changes. State revenue slightly decreased due to a reduction in the Arts, Music and Instructional Materials Discretionary Block Grant and no changes occurred in Local revenue.

## EXPENDITURES

Total expenditures for Hemet Unified's charter school at First Interim are projected to be just over \$9.9 million. A total decrease of \$53,682 for Second Interim as a result of adjustment in staffing and decrease in materials and supplies.

## 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. This amount has increased from the adopted budget level.

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 revenues exceeding expenses by \$1,466,283. The school will have a total of \$2,120,316 in reserves, of which \$48,067 is in the restricted lottery account and can only be spent on instructional materials.



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## **MULTI-YEAR PROJECTION AND CASH FLOW**

Multi-year projections for the charter fund show that revenues exceed expenditures in the current and two subsequent years. The school is projecting a total ending fund balance of \$2.1 million for the year ending June 30, 2023 and it expects to see its reserves increase to \$3.9 million by June 30, 2025.

A cash flow analysis shows the charter school's cash reserves is expected to reach it's lowest point in March with a cash balance of \$1.03 million. It is expected the school will end the 2022-23 year with approximately \$1.73 million cash on hand. It is not anticipated WCA will require any temporary loans through the end of the current budget year.



# Other District Funds

A summary of budgets as of the Second Interim report for other district funds is below.

Fund	Beginning Balance	Revenues/Sources	Expenditures/ Uses	Ending Balance
Fund 09—Charter School (WCA)	\$654,033	\$11,973,320	\$10,507,037	\$2,120,316
Fund 11—Adult Education	145,473	830,502	953,685	22,290
Fund 12—Child Development	573,628	3,320,334	3,446,934	447,028
Fund 13—Cafeteria	3,386,478	20,014,746	17,744,039	5,657,185
Fund 20—OPEB Reserve	15,090,552	3,149,011	-0-	18,239,563
Fund 21—Building Fund	51,064,062	29,777,112	35,825,515	45,015,659
Fund 25—Capital Facilities	22,641,545	7,888,921	8,969,942	21,560,524
Fund 40—Reserve for Capital Outlay	17,369,617	1,000	5,243,125	12,127,492
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	998,726	2,017,510	2,017,510	998,726
Fund 68— Self Insurance (F67)—OPEB	143,432	875,508	874,533	144,407
<b>Total Other Funds</b>	<b>\$ 149,826,157</b>	<b>\$ 100,303,947</b>	<b>\$ 105,428,286</b>	<b>\$ 144,701,818</b>





# State Budget Forms

**2022-23 Second 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

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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: March 14, 2023 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.

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Contact person for additional information on the interim report:

Name: Kirtan N Shah Telephone: (951) 765-5100  
Title: Assistant Director, Fiscal Services E-mail: kshah@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 first interim.	X	
<b>CRITERIA AND STANDARDS (continued)</b>			<b>Met</b>	<b>Not Met</b>
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	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 first interim.	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 first interim.	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 first interim.	X	
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since first interim 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	
<b>SUPPLEMENTAL INFORMATION</b>			<b>No</b>	<b>Yes</b>
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since first interim 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 first interim by more than five percent?	X	

**Second 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 first interim by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?	X	
<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
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 first interim 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 first interim in self-insurance liabilities?	X	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, 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	
<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	273,803,640.00	290,233,167.00	164,574,760.96	289,959,870.00	(273,297.00)	-0.1%
2) Federal Revenue		8100-8299	5,000.00	1,099,290.00	1,071,930.50	1,099,290.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,845,014.00	3,974,164.00	2,145,849.83	6,488,363.00	2,514,199.00	63.3%
4) Other Local Revenue		8600-8799	1,903,247.00	1,903,247.00	2,514,180.83	1,903,247.00	0.00	0.0%
5) TOTAL, REVENUES			279,556,901.00	297,209,868.00	170,306,722.12	299,450,770.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	118,233,076.00	121,507,948.00	60,336,407.08	120,023,187.00	1,484,761.00	1.2%
2) Classified Salaries		2000-2999	39,262,804.00	39,707,561.68	20,893,469.66	38,951,708.68	755,853.00	1.9%
3) Employee Benefits		3000-3999	56,147,570.00	56,501,796.00	28,673,641.72	56,119,514.00	382,282.00	0.7%
4) Books and Supplies		4000-4999	11,352,650.00	13,595,704.90	3,161,984.84	15,506,072.49	(1,910,367.59)	-14.1%
5) Services and Other Operating Expenditures		5000-5999	32,920,312.00	35,632,182.00	18,502,574.67	34,785,018.00	847,164.00	2.4%
6) Capital Outlay		6000-6999	796,480.00	1,125,299.00	433,719.96	1,134,417.00	(9,118.00)	-0.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	92,046.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(4,552,684.00)	(12,397,890.78)	(2,990,329.44)	(12,442,689.78)	44,799.00	-0.4%
9) TOTAL, EXPENDITURES			254,160,208.00	255,672,600.80	129,103,514.49	254,077,227.39		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			25,396,693.00	41,537,267.20	41,203,207.63	45,373,542.61		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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	3,000,000.00	0.00	3,000,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(41,032,157.00)	(43,064,156.06)	0.00	(43,064,156.06)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(37,125,653.00)	(40,157,652.06)	0.00	(40,157,652.06)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(11,728,960.00)	1,379,615.14	41,203,207.63	5,215,890.55		
<b>F. FUND BALANCE, RESERVES</b>								
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	75,046,492.43		78,882,767.84		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		25,000.00		
Stores		9712	0.00	0.00		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	0.00	0.00		32,012,945.02		
HTA Health and Welfare	0000	9760				298,508.00		
Offset for Future Deficits	0000	9760				31,714,437.02		
d) Assigned								
Other Assignments		9780	60,070,518.00	75,046,492.43		20,193,105.70		
e) Unassigned/Unappropriated								
Reserv e for Economic Uncertainties		9789	0.00	0.00		25,241,432.12		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	188,829,135.00	198,336,792.00	109,104,088.00	198,076,404.00	(260,388.00)	-0.1%
Education Protection Account State Aid - Current Year		8012	52,105,455.00	56,403,412.00	28,599,734.00	56,394,313.00	(9,099.00)	0.0%
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	321,078.00	158,422.39	321,078.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	33,429,998.00	35,506,834.00	21,566,938.78	35,506,834.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,681,121.00	1,681,121.00	1,683,626.16	1,681,121.00	0.00	0.0%
Prior Years' Taxes		8043	1,958,152.00	1,958,152.00	1,911,572.11	1,958,152.00	0.00	0.0%
Supplemental Taxes		8044	814,393.00	1,013,402.00	597,742.19	1,013,402.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(3,778,949.00)	(3,662,126.00)	(620,642.71)	(3,662,126.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	1,867,126.04	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	291,558,665.00	164,868,606.96	291,289,178.00	(269,487.00)	-0.1%
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)	(1,325,498.00)	(293,846.00)	(1,329,308.00)	(3,810.00)	0.3%
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			273,803,640.00	290,233,167.00	164,574,760.96	289,959,870.00	(273,297.00)	-0.1%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education 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	1,099,290.00	1,071,930.50	1,099,290.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>5,000.00</b>	<b>1,099,290.00</b>	<b>1,071,930.50</b>	<b>1,099,290.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
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	833,302.00	823,105.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	3,021,909.00	3,151,059.00	1,294,681.83	3,151,059.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						

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)
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	17,866.00	2,514,199.00	2,514,199.00	New
<b>TOTAL, OTHER STATE REVENUE</b>			<b>3,845,014.00</b>	<b>3,974,164.00</b>	<b>2,145,849.83</b>	<b>6,488,363.00</b>	<b>2,514,199.00</b>	<b>63.3%</b>
<b>OTHER LOCAL REVENUE</b>								
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	79,281.92	175,000.00	0.00	0.0%
Interest		8660	275,000.00	275,000.00	367,622.05	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	44,742.82	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		
All Other Local Revenue		8699	1,328,206.00	1,328,206.00	2,022,534.04	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								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education SELPA Transfers								
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			1,903,247.00	1,903,247.00	2,514,180.83	1,903,247.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			279,556,901.00	297,209,868.00	170,306,722.12	299,450,770.00	2,240,902.00	0.8%
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	97,361,114.00	100,211,621.00	48,439,535.87	98,706,660.00	1,504,961.00	1.5%
Certificated Pupil Support Salaries		1200	6,098,869.00	6,215,874.00	3,239,838.07	6,150,922.00	64,952.00	1.0%
Certificated Supervisors' and Administrators' Salaries		1300	12,497,154.00	12,696,388.00	7,255,051.61	12,756,712.00	(60,324.00)	-0.5%
Other Certificated Salaries		1900	2,275,939.00	2,384,065.00	1,401,981.53	2,408,893.00	(24,828.00)	-1.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			118,233,076.00	121,507,948.00	60,336,407.08	120,023,187.00	1,484,761.00	1.2%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	2,921,730.00	2,921,503.00	1,204,592.79	2,589,508.00	331,995.00	11.4%
Classified Support Salaries		2200	13,660,553.00	13,760,780.57	7,297,900.03	13,336,142.57	424,638.00	3.1%
Classified Supervisors' and Administrators' Salaries		2300	3,966,467.00	3,966,467.00	2,481,463.07	4,112,737.00	(146,270.00)	-3.7%
Clerical, Technical and Office Salaries		2400	12,928,717.00	13,180,012.00	7,475,294.73	13,024,180.00	155,832.00	1.2%
Other Classified Salaries		2900	5,785,337.00	5,878,799.11	2,434,219.04	5,889,141.11	(10,342.00)	-0.2%
<b>TOTAL, CLASSIFIED SALARIES</b>			39,262,804.00	39,707,561.68	20,893,469.66	38,951,708.68	755,853.00	1.9%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	22,311,892.00	22,570,545.00	10,997,846.82	22,676,049.00	(105,504.00)	-0.5%
PERS		3201-3202	9,704,646.00	9,807,179.00	4,933,366.60	9,593,828.00	213,351.00	2.2%
OASDI/Medicare/Alternative		3301-3302	4,655,945.00	4,659,439.00	2,347,510.31	4,601,775.00	57,664.00	1.2%
Health and Welfare Benefits		3401-3402	16,773,905.00	16,763,743.00	8,987,199.41	16,552,816.00	210,927.00	1.3%
Unemployment Insurance		3501-3502	787,364.00	787,225.00	390,695.71	787,742.00	(517.00)	-0.1%
Workers' Compensation		3601-3602	1,181,224.00	1,181,112.00	608,240.85	1,177,850.00	3,262.00	0.3%
OPEB, Allocated		3701-3702	679,284.00	679,243.00	353,924.65	676,144.00	3,099.00	0.5%
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	54,857.37	53,310.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			56,147,570.00	56,501,796.00	28,673,641.72	56,119,514.00	382,282.00	0.7%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	3,631,950.00	3,578,953.00	44,464.09	3,520,468.00	58,485.00	1.6%
Books and Other Reference Materials		4200	281,510.00	291,350.00	182,147.60	288,492.00	2,858.00	1.0%
Materials and Supplies		4300	4,983,333.00	2,305,595.90	2,111,439.75	9,150,010.49	(6,844,414.59)	-296.9%
Noncapitalized Equipment		4400	2,455,857.00	7,419,045.00	823,677.51	2,546,341.00	4,872,704.00	65.7%
Food		4700	0.00	761.00	255.89	761.00	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, BOOKS AND SUPPLIES			11,352,650.00	13,595,704.90	3,161,984.84	15,506,072.49	(1,910,367.59)	-14.1%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,054,578.00	1,094,594.00	325,473.98	1,093,899.00	695.00	0.1%
Dues and Memberships		5300	154,427.00	162,485.00	100,651.29	202,280.00	(39,795.00)	-24.5%
Insurance		5400-5450	2,900,000.00	2,900,825.00	2,453,472.97	2,900,825.00	0.00	0.0%
Operations and Housekeeping Services		5500	5,932,000.00	5,940,000.00	3,966,466.96	5,940,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,499,137.00	2,711,333.00	1,067,848.40	2,754,836.00	(43,503.00)	-1.6%
Transfers of Direct Costs		5710	(53,271.00)	(112,433.00)	(123,251.03)	(154,097.00)	41,664.00	-37.1%
Transfers of Direct Costs - Interfund		5750	7,884,632.00	7,833,649.00	60,781.98	7,704,855.00	128,794.00	1.6%
Professional/Consulting Services and Operating Expenditures		5800	11,026,144.00	13,569,414.00	10,083,237.28	12,807,069.00	762,345.00	5.6%
Communications		5900	1,522,665.00	1,532,315.00	567,892.84	1,535,351.00	(3,036.00)	-0.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			32,920,312.00	35,632,182.00	18,502,574.67	34,785,018.00	847,164.00	2.4%
<b>CAPITAL OUTLAY</b>								
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	608,980.00	189,336.75	608,980.00	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	516,319.00	244,383.21	525,437.00	(9,118.00)	-1.8%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			796,480.00	1,125,299.00	433,719.96	1,134,417.00	(9,118.00)	-0.8%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements								
		7110	0.00	0.00	0.00	0.00	0.00	0.0%
		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
		7141	0.00	0.00	0.00	0.00	0.00	0.0%
		7142	0.00	0.00	92,046.00	0.00	0.00	0.0%
		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
		7211	0.00	0.00	0.00	0.00	0.00	0.0%
		7212	0.00	0.00	0.00	0.00	0.00	0.0%
		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
	6500	7221						
	6500	7222						
	6500	7223						
ROC/P Transfers of Apportionments								
	6360	7221						
	6360	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	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	92,046.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(3,786,456.00)	(11,586,822.23)	(2,635,224.65)	(11,631,621.23)	44,799.00	-0.4%
Transfers of Indirect Costs - Interfund		7350	(766,228.00)	(811,068.55)	(355,104.79)	(811,068.55)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(4,552,684.00)	(12,397,890.78)	(2,990,329.44)	(12,442,689.78)	44,799.00	-0.4%
TOTAL, EXPENDITURES			254,160,208.00	255,672,600.80	129,103,514.49	254,077,227.39	1,595,373.41	0.6%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
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	3,000,000.00	0.00	3,000,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								

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 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%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(41,032,157.00)	(43,064,156.06)	0.00	(43,064,156.06)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(41,032,157.00)	(43,064,156.06)	0.00	(43,064,156.06)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(37,125,653.00)	(40,157,652.06)	0.00	(40,157,652.06)	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)
<b>A. REVENUES</b>								
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	74,945,588.23	9,208,075.65	75,997,646.23	1,052,058.00	1.4%
3) Other State Revenue		8300-8599	36,028,819.00	105,615,641.44	52,191,851.84	105,615,641.44	0.00	0.0%
4) Other Local Revenue		8600-8799	21,595,450.00	22,037,546.55	10,485,916.32	22,037,546.55	0.00	0.0%
5) TOTAL, REVENUES			93,725,417.00	202,598,776.22	71,885,843.81	203,650,834.22		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	37,730,231.00	44,359,169.06	23,675,503.61	44,468,531.06	(109,362.00)	-0.2%
2) Classified Salaries		2000-2999	26,608,276.00	30,510,546.00	15,687,845.87	30,090,674.00	419,872.00	1.4%
3) Employee Benefits		3000-3999	38,805,499.00	39,984,781.03	12,649,822.45	39,861,839.03	122,942.00	0.3%
4) Books and Supplies		4000-4999	7,062,037.00	59,306,535.54	5,787,450.40	59,254,904.54	51,631.00	0.1%
5) Services and Other Operating Expenditures		5000-5999	13,951,996.00	33,569,043.66	8,570,679.95	35,023,232.66	(1,454,189.00)	-4.3%
6) Capital Outlay		6000-6999	8,250,025.00	23,702,340.58	4,724,592.22	23,698,873.58	3,467.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	3,678,119.00	3,678,119.00	2,968,662.43	3,678,119.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	3,786,456.00	11,586,822.23	2,635,224.65	11,631,621.23	(44,799.00)	-0.4%
9) TOTAL, EXPENDITURES			139,872,639.00	246,697,357.10	76,699,781.58	247,707,795.10		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(46,147,222.00)	(44,098,580.88)	(4,813,937.77)	(44,056,960.88)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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	42,620.00	(42,620.00)	New
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	43,064,156.06	46,635.66	43,064,156.06	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			41,657,804.00	43,689,803.06	46,635.66	43,647,183.06		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(4,489,418.00)	(408,777.82)	(4,767,302.11)	(409,777.82)		
<b>F. FUND BALANCE, RESERVES</b>								
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	31,689,816.47		31,688,816.47		
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	31,689,816.47		31,688,816.47		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>LCFF SOURCES</b>								
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%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	5,585,948.00	6,242,220.00	0.00	6,242,220.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education 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		
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	2,044,746.00	451,971.05	2,044,746.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	7,438,454.00	9,364,940.00	4,291,394.14	9,364,940.00	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	232,603.85	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	165,744.95	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	2,709,869.20	1,107,919.33	3,535,321.20	825,452.00	30.5%
Career and Technical Education	3500-3599	8290	259,636.00	259,636.00	200,664.48	259,636.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	18,241,490.00	52,189,348.03	2,757,777.85	52,415,954.03	226,606.00	0.4%
<b>TOTAL, FEDERAL REVENUE</b>			<b>36,101,148.00</b>	<b>74,945,588.23</b>	<b>9,208,075.65</b>	<b>75,997,646.23</b>	<b>1,052,058.00</b>	<b>1.4%</b>
<b>OTHER STATE REVENUE</b>								
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	1,259,063.00	66,357.13	1,259,063.00	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%

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)
Career Technical Education Incentive Grant Program	6387	8590	1,274,281.00	1,417,343.23	1,229,030.63	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	96,226,910.21	49,200,483.71	96,226,910.21	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>36,028,819.00</b>	<b>105,615,641.44</b>	<b>52,191,851.84</b>	<b>105,615,641.44</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
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	2,366,397.63	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	842,096.55	504,625.43	842,096.55	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								

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 Districts or Charter Schools	6500	8791	17,493,131.00	17,493,131.00	7,614,893.26	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>21,595,450.00</b>	<b>22,037,546.55</b>	<b>10,485,916.32</b>	<b>22,037,546.55</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>93,725,417.00</b>	<b>202,598,776.22</b>	<b>71,885,843.81</b>	<b>203,650,834.22</b>	<b>1,052,058.00</b>	<b>0.5%</b>
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	21,336,133.00	30,199,686.06	15,856,001.75	30,358,350.06	(158,664.00)	-0.5%
Certificated Pupil Support Salaries		1200	6,964,504.00	7,787,779.00	4,376,200.28	7,788,697.00	(918.00)	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	2,858,385.00	3,663,096.00	2,127,413.13	3,598,102.00	64,994.00	1.8%
Other Certificated Salaries		1900	6,571,209.00	2,708,608.00	1,315,888.45	2,723,382.00	(14,774.00)	-0.5%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>37,730,231.00</b>	<b>44,359,169.06</b>	<b>23,675,503.61</b>	<b>44,468,531.06</b>	<b>(109,362.00)</b>	<b>-0.2%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	12,476,596.00	13,094,863.00	6,429,395.71	12,790,081.00	304,782.00	2.3%
Classified Support Salaries		2200	4,660,762.00	6,561,534.00	3,734,401.86	6,524,507.00	37,027.00	0.6%
Classified Supervisors' and Administrators' Salaries		2300	624,434.00	929,968.00	658,572.95	925,968.00	4,000.00	0.4%
Clerical, Technical and Office Salaries		2400	1,852,607.00	2,794,629.00	1,648,221.58	2,777,671.00	16,958.00	0.6%
Other Classified Salaries		2900	6,993,877.00	7,129,552.00	3,217,253.77	7,072,447.00	57,105.00	0.8%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>26,608,276.00</b>	<b>30,510,546.00</b>	<b>15,687,845.87</b>	<b>30,090,674.00</b>	<b>419,872.00</b>	<b>1.4%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	20,905,190.00	21,829,908.42	3,790,883.00	21,866,478.42	(36,570.00)	-0.2%
PERS		3201-3202	7,172,708.00	7,368,099.00	3,357,466.36	7,212,390.00	155,709.00	2.1%
OASDI/Medicare/Alternative		3301-3302	2,686,175.00	3,063,704.63	1,551,547.73	3,060,604.63	3,100.00	0.1%
Health and Welfare Benefits		3401-3402	6,980,066.00	6,496,515.19	3,308,193.49	6,491,311.19	5,204.00	0.1%
Unemployment Insurance		3501-3502	321,621.00	372,929.07	189,815.63	375,201.07	(2,272.00)	-0.6%
Workers' Compensation		3601-3602	482,436.00	558,021.90	294,706.12	558,800.90	(779.00)	-0.1%
OPEB, Allocated		3701-3702	257,303.00	295,602.82	157,210.12	297,052.82	(1,450.00)	-0.5%
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>38,805,499.00</b>	<b>39,984,781.03</b>	<b>12,649,822.45</b>	<b>39,861,839.03</b>	<b>122,942.00</b>	<b>0.3%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	1,232,163.00	3,061,144.00	1,789,956.12	3,091,007.00	(29,863.00)	-1.0%
Books and Other Reference Materials		4200	1,587,768.00	601,594.00	299,902.88	604,997.00	(3,403.00)	-0.6%
Materials and Supplies		4300	4,090,037.00	54,469,239.17	3,206,332.64	54,323,755.17	145,484.00	0.3%
Noncapitalized Equipment		4400	152,069.00	1,174,558.37	491,258.76	1,235,145.37	(60,587.00)	-5.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>7,062,037.00</b>	<b>59,306,535.54</b>	<b>5,787,450.40</b>	<b>59,254,904.54</b>	<b>51,631.00</b>	<b>0.1%</b>

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>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	3,664,108.00	3,797,861.00	1,316,222.46	3,797,861.00	0.00	0.0%
Travel and Conferences		5200	416,194.00	565,847.23	266,796.01	573,570.23	(7,723.00)	-1.4%
Dues and Memberships		5300	300.00	5,022.00	8,999.69	6,307.00	(1,285.00)	-25.6%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	72,000.00	55,000.00	17,074.82	55,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	339,206.00	844,018.00	370,561.78	829,018.00	15,000.00	1.8%
Transfers of Direct Costs		5710	53,271.00	112,433.00	123,251.03	154,097.00	(41,664.00)	-37.1%
Transfers of Direct Costs - Interfund		5750	835,769.00	876,078.00	286,766.02	967,635.00	(91,557.00)	-10.5%
Professional/Consulting Services and Operating Expenditures		5800	8,555,048.00	27,257,601.43	6,159,420.67	28,583,361.43	(1,325,760.00)	-4.9%
Communications		5900	16,100.00	55,183.00	21,587.47	56,383.00	(1,200.00)	-2.2%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>13,951,996.00</b>	<b>33,569,043.66</b>	<b>8,570,679.95</b>	<b>35,023,232.66</b>	<b>(1,454,189.00)</b>	<b>-4.3%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	167,860.00	152,360.00	167,860.00	0.00	0.0%
Land Improvements		6170	0.00	795,497.00	274,466.45	795,497.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	7,474,471.00	18,759,594.67	2,910,484.59	18,761,127.67	(1,533.00)	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	765,554.00	3,329,105.58	1,354,087.91	3,329,105.58	0.00	0.0%
Equipment Replacement		6500	10,000.00	650,283.33	33,193.27	645,283.33	5,000.00	0.8%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>8,250,025.00</b>	<b>23,702,340.58</b>	<b>4,724,592.22</b>	<b>23,698,873.58</b>	<b>3,467.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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	503,662.43	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	2,968,662.43	3,678,119.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	3,786,456.00	11,586,822.23	2,635,224.65	11,631,621.23	(44,799.00)	-0.4%
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	11,586,822.23	2,635,224.65	11,631,621.23	(44,799.00)	-0.4%
TOTAL, EXPENDITURES			139,872,639.00	246,697,357.10	76,699,781.58	247,707,795.10	(1,010,438.00)	-0.4%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	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%
<b>INTERFUND TRANSFERS OUT</b>								
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	42,620.00	(42,620.00)	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	42,620.00	(42,620.00)	New
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
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%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%

2022-23 Second 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)
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%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	41,032,157.00	43,064,156.06	4,016.32	43,064,156.06	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	42,619.34	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			41,032,157.00	43,064,156.06	46,635.66	43,064,156.06	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			41,657,804.00	43,689,803.06	46,635.66	43,647,183.06	42,620.00	0.1%

2022-23 Second 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>A. REVENUES</b>								
1) LCFF Sources		8010-8099	273,803,640.00	290,233,167.00	164,574,760.96	289,959,870.00	(273,297.00)	-0.1%
2) Federal Revenue		8100-8299	36,106,148.00	76,044,878.23	10,280,006.15	77,096,936.23	1,052,058.00	1.4%
3) Other State Revenue		8300-8599	39,873,833.00	109,589,805.44	54,337,701.67	112,104,004.44	2,514,199.00	2.3%
4) Other Local Revenue		8600-8799	23,498,697.00	23,940,793.55	13,000,097.15	23,940,793.55	0.00	0.0%
5) TOTAL, REVENUES			373,282,318.00	499,808,644.22	242,192,565.93	503,101,604.22		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	155,963,307.00	165,867,117.06	84,011,910.69	164,491,718.06	1,375,399.00	0.8%
2) Classified Salaries		2000-2999	65,871,080.00	70,218,107.68	36,581,315.53	69,042,382.68	1,175,725.00	1.7%
3) Employee Benefits		3000-3999	94,953,069.00	96,486,577.03	41,323,464.17	95,981,353.03	505,224.00	0.5%
4) Books and Supplies		4000-4999	18,414,687.00	72,902,240.44	8,949,435.24	74,760,977.03	(1,858,736.59)	-2.5%
5) Services and Other Operating Expenditures		5000-5999	46,872,308.00	69,201,225.66	27,073,254.62	69,808,250.66	(607,025.00)	-0.9%
6) Capital Outlay		6000-6999	9,046,505.00	24,827,639.58	5,158,312.18	24,833,290.58	(5,651.00)	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	3,678,119.00	3,678,119.00	3,060,708.43	3,678,119.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(766,228.00)	(811,068.55)	(355,104.79)	(811,068.55)	0.00	0.0%
9) TOTAL, EXPENDITURES			394,032,847.00	502,369,957.90	205,803,296.07	501,785,022.49		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(20,750,529.00)	(2,561,313.68)	36,389,269.86	1,316,581.73		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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	3,000,000.00	0.00	3,042,620.00	(42,620.00)	-1.4%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	46,635.66	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			4,532,151.00	3,532,151.00	46,635.66	3,489,531.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(16,218,378.00)	970,837.32	36,435,905.52	4,806,112.73		
<b>F. FUND BALANCE, RESERVES</b>								
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	106,736,308.90		110,571,584.31		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		25,000.00		
Stores		9712	0.00	0.00		1,410,285.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	18,849,102.00	31,689,816.47		31,688,816.47		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		32,012,945.02		
HTA Health and Welfare	0000	9760				298,508.00		
Offset for Future Deficits	0000	9760				31,714,437.02		
d) Assigned								
Other Assignments		9780	60,070,518.00	75,046,492.43		20,193,105.70		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		25,241,432.12		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	188,829,135.00	198,336,792.00	109,104,088.00	198,076,404.00	(260,388.00)	-0.1%
Education Protection Account State Aid - Current Year		8012	52,105,455.00	56,403,412.00	28,599,734.00	56,394,313.00	(9,099.00)	0.0%
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	321,078.00	158,422.39	321,078.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	33,429,998.00	35,506,834.00	21,566,938.78	35,506,834.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,681,121.00	1,681,121.00	1,683,626.16	1,681,121.00	0.00	0.0%
Prior Years' Taxes		8043	1,958,152.00	1,958,152.00	1,911,572.11	1,958,152.00	0.00	0.0%
Supplemental Taxes		8044	814,393.00	1,013,402.00	597,742.19	1,013,402.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(3,778,949.00)	(3,662,126.00)	(620,642.71)	(3,662,126.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	1,867,126.04	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	291,558,665.00	164,868,606.96	291,289,178.00	(269,487.00)	-0.1%
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)	(1,325,498.00)	(293,846.00)	(1,329,308.00)	(3,810.00)	0.3%
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			273,803,640.00	290,233,167.00	164,574,760.96	289,959,870.00	(273,297.00)	-0.1%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%

Revenues, Expenditures, and Changes in Fund Balance

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Special Education Entitlement		8181	5,585,948.00	6,242,220.00	0.00	6,242,220.00	0.00	0.0%
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	2,044,746.00	451,971.05	2,044,746.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	7,438,454.00	9,364,940.00	4,291,394.14	9,364,940.00	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	232,603.85	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	165,744.95	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	2,709,869.20	1,107,919.33	3,535,321.20	825,452.00	30.5%
Career and Technical Education	3500-3599	8290	259,636.00	259,636.00	200,664.48	259,636.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	18,246,490.00	53,288,638.03	3,829,708.35	53,515,244.03	226,606.00	0.4%
<b>TOTAL, FEDERAL REVENUE</b>			<b>36,106,148.00</b>	<b>76,044,878.23</b>	<b>10,280,006.15</b>	<b>77,096,936.23</b>	<b>1,052,058.00</b>	<b>1.4%</b>
<b>OTHER STATE REVENUE</b>								
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	833,302.00	823,105.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	4,244,072.00	4,410,122.00	1,361,038.96	4,410,122.00	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%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	1,229,030.63	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	96,226,910.21	49,218,349.71	98,741,109.21	2,514,199.00	2.6%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>39,873,833.00</b>	<b>109,589,805.44</b>	<b>54,337,701.67</b>	<b>112,104,004.44</b>	<b>2,514,199.00</b>	<b>2.3%</b>
<b>OTHER LOCAL REVENUE</b>								
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	2,366,397.63	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	79,281.92	175,000.00	0.00	0.0%
Interest		8660	275,000.00	275,000.00	367,622.05	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	44,742.82	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	0.00	0.0%
All Other Local Revenue		8699	1,728,206.00	2,170,302.55	2,527,159.47	2,170,302.55	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								

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Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	17,493,131.00	17,493,131.00	7,614,893.26	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>23,498,697.00</b>	<b>23,940,793.55</b>	<b>13,000,097.15</b>	<b>23,940,793.55</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>373,282,318.00</b>	<b>499,808,644.22</b>	<b>242,192,565.93</b>	<b>503,101,604.22</b>	<b>3,292,960.00</b>	<b>0.7%</b>
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	118,697,247.00	130,411,307.06	64,295,537.62	129,065,010.06	1,346,297.00	1.0%
Certificated Pupil Support Salaries		1200	13,063,373.00	14,003,653.00	7,616,038.35	13,939,619.00	64,034.00	0.5%
Certificated Supervisors' and Administrators' Salaries		1300	15,355,539.00	16,359,484.00	9,382,464.74	16,354,814.00	4,670.00	0.0%
Other Certificated Salaries		1900	8,847,148.00	5,092,673.00	2,717,869.98	5,132,275.00	(39,602.00)	-0.8%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>155,963,307.00</b>	<b>165,867,117.06</b>	<b>84,011,910.69</b>	<b>164,491,718.06</b>	<b>1,375,399.00</b>	<b>0.8%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	15,398,326.00	16,016,366.00	7,633,988.50	15,379,589.00	636,777.00	4.0%
Classified Support Salaries		2200	18,321,315.00	20,322,314.57	11,032,301.89	19,860,649.57	461,665.00	2.3%
Classified Supervisors' and Administrators' Salaries		2300	4,590,901.00	4,896,435.00	3,140,036.02	5,038,705.00	(142,270.00)	-2.9%
Clerical, Technical and Office Salaries		2400	14,781,324.00	15,974,641.00	9,123,516.31	15,801,851.00	172,790.00	1.1%
Other Classified Salaries		2900	12,779,214.00	13,008,351.11	5,651,472.81	12,961,588.11	46,763.00	0.4%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>65,871,080.00</b>	<b>70,218,107.68</b>	<b>36,581,315.53</b>	<b>69,042,382.68</b>	<b>1,175,725.00</b>	<b>1.7%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	43,217,082.00	44,400,453.42	14,788,729.82	44,542,527.42	(142,074.00)	-0.3%
PERS		3201-3202	16,877,354.00	17,175,278.00	8,290,832.96	16,806,218.00	369,060.00	2.1%
OASDI/Medicare/Alternative		3301-3302	7,342,120.00	7,723,143.63	3,899,058.04	7,662,379.63	60,764.00	0.8%
Health and Welfare Benefits		3401-3402	23,753,971.00	23,260,258.19	12,295,392.90	23,044,127.19	216,131.00	0.9%
Unemployment Insurance		3501-3502	1,108,985.00	1,160,154.07	580,511.34	1,162,943.07	(2,789.00)	-0.2%
Workers' Compensation		3601-3602	1,663,660.00	1,739,133.90	902,946.97	1,736,650.90	2,483.00	0.1%
OPEB, Allocated		3701-3702	936,587.00	974,845.82	511,134.77	973,196.82	1,649.00	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	54,857.37	53,310.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>94,953,069.00</b>	<b>96,486,577.03</b>	<b>41,323,464.17</b>	<b>95,981,353.03</b>	<b>505,224.00</b>	<b>0.5%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	4,864,113.00	6,640,097.00	1,834,420.21	6,611,475.00	28,622.00	0.4%
Books and Other Reference Materials		4200	1,869,278.00	892,944.00	482,050.48	893,489.00	(545.00)	-0.1%
Materials and Supplies		4300	9,073,370.00	56,774,835.07	5,317,772.39	63,473,765.66	(6,698,930.59)	-11.8%
Noncapitalized Equipment		4400	2,607,926.00	8,593,603.37	1,314,936.27	3,781,486.37	4,812,117.00	56.0%
Food		4700	0.00	761.00	255.89	761.00	0.00	0.0%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, BOOKS AND SUPPLIES			18,414,687.00	72,902,240.44	8,949,435.24	74,760,977.03	(1,858,736.59)	-2.5%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	3,664,108.00	3,797,861.00	1,316,222.46	3,797,861.00	0.00	0.0%
Travel and Conferences		5200	1,470,772.00	1,660,441.23	592,269.99	1,667,469.23	(7,028.00)	-0.4%
Dues and Memberships		5300	154,727.00	167,507.00	109,650.98	208,587.00	(41,080.00)	-24.5%
Insurance		5400-5450	2,900,000.00	2,900,825.00	2,453,472.97	2,900,825.00	0.00	0.0%
Operations and Housekeeping Services		5500	6,004,000.00	5,995,000.00	3,983,541.78	5,995,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,838,343.00	3,555,351.00	1,438,410.18	3,583,854.00	(28,503.00)	-0.8%
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	8,709,727.00	347,548.00	8,672,490.00	37,237.00	0.4%
Professional/Consulting Services and Operating Expenditures		5800	19,581,192.00	40,827,015.43	16,242,657.95	41,390,430.43	(563,415.00)	-1.4%
Communications		5900	1,538,765.00	1,587,498.00	589,480.31	1,591,734.00	(4,236.00)	-0.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			46,872,308.00	69,201,225.66	27,073,254.62	69,808,250.66	(607,025.00)	-0.9%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	167,860.00	152,360.00	167,860.00	0.00	0.0%
Land Improvements		6170	0.00	795,497.00	274,466.45	795,497.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	8,124,471.00	19,368,574.67	3,099,821.34	19,370,107.67	(1,533.00)	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	912,034.00	3,845,424.58	1,598,471.12	3,854,542.58	(9,118.00)	-0.2%
Equipment Replacement		6500	10,000.00	650,283.33	33,193.27	645,283.33	5,000.00	0.8%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			9,046,505.00	24,827,639.58	5,158,312.18	24,833,290.58	(5,651.00)	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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	92,046.00	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%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To JPAs	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	503,662.43	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	3,060,708.43	3,678,119.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(766,228.00)	(811,068.55)	(355,104.79)	(811,068.55)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(766,228.00)	(811,068.55)	(355,104.79)	(811,068.55)	0.00	0.0%
TOTAL, EXPENDITURES			394,032,847.00	502,369,957.90	205,803,296.07	501,785,022.49	584,935.41	0.1%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
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	3,000,000.00	0.00	3,042,620.00	(42,620.00)	-1.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,000,000.00	3,000,000.00	0.00	3,042,620.00	(42,620.00)	-1.4%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	4,016.32	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	42,619.34	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	46,635.66	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			4,532,151.00	3,532,151.00	46,635.66	3,489,531.00	42,620.00	1.2%

Resource	Description	2022-23 Projected Totals
2600	Expanded Learning Opportunities Program	10,725,019.57
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
7311	Classified School Employee Professional Development Block Grant	.22
7388	SB 117 COVID-19 LEA Response Funds	335,133.05
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	56,874.11
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	40,247.14
7810	Other Restricted State	183,746.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	4,392,545.28
9010	Other Restricted Local	2,096,898.84
Total, Restricted Balance		31,688,816.47

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>A. REVENUES</b>								
1) LCFF Sources		8010-8099	8,164,994.00	8,205,492.00	3,286,825.00	8,256,661.00	51,169.00	0.6%
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	2,910,129.00	1,148,982.53	2,895,841.00	(14,288.00)	-0.5%
4) Other Local Revenue		8600-8799	767,353.00	767,353.00	306,635.43	767,353.00	0.00	0.0%
5) TOTAL, REVENUES			10,351,633.00	11,936,439.00	4,742,442.96	11,973,320.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	3,710,142.00	3,847,586.00	2,201,105.84	3,767,439.00	80,147.00	2.1%
2) Classified Salaries		2000-2999	559,623.00	692,514.00	375,541.32	712,135.00	(19,621.00)	-2.8%
3) Employee Benefits		3000-3999	1,928,699.00	1,991,056.00	843,018.44	1,949,652.40	41,403.60	2.1%
4) Books and Supplies		4000-4999	751,775.00	1,237,374.00	346,715.16	1,075,077.00	162,297.00	13.1%
5) Services and Other Operating Expenditures		5000-5999	2,039,770.00	2,221,654.00	788,511.64	2,371,255.00	(149,601.00)	-6.7%
6) Capital Outlay		6000-6999	0.00	5,832.00	0.00	5,832.00	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			8,990,009.00	9,996,016.00	4,554,892.40	9,881,390.40		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,361,624.00	1,940,423.00	187,550.56	2,091,929.60		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			735,977.00	1,314,776.00	187,550.56	1,466,282.60		
<b>F. FUND BALANCE, RESERVES</b>								
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	1,968,809.44		2,120,316.04		
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	1,632,232.89		1,471,355.89		

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)
<b>c) Committed</b>								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
<b>d) Assigned</b>								
Other Assignments		9780	614,607.00	336,576.55		648,960.15		
<b>e) Unassigned/Unappropriated</b>								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	4,947,666.00	4,983,524.00	2,648,697.00	4,956,897.00	(26,627.00)	-0.5%
Education Protection Account State Aid - Current Year		8012	1,906,355.00	1,964,614.00	945,396.00	1,970,456.00	5,842.00	0.3%
State Aid - Prior Years		8019	0.00	0.00	(592,864.00)	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	1,257,354.00	285,596.00	1,329,308.00	71,954.00	5.7%
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	3,286,825.00	8,256,661.00	51,169.00	0.6%
<b>FEDERAL REVENUE</b>								
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)
<b>OTHER STATE REVENUE</b>								
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	23,175.00	23,157.00	23,175.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	167,281.00	170,029.00	68,760.91	170,029.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	554,956.00	554,956.00	199,325.89	700,798.00	145,842.00	26.3%
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	857,738.73	2,001,839.00	(160,130.00)	-7.4%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,419,286.00</b>	<b>2,910,129.00</b>	<b>1,148,982.53</b>	<b>2,895,841.00</b>	<b>(14,288.00)</b>	<b>-0.5%</b>
<b>OTHER LOCAL REVENUE</b>								
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	6,280.96	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	34,080.47	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	266,274.00	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	306,635.43	767,353.00	0.00	0.0%
TOTAL, REVENUES			10,351,633.00	11,936,439.00	4,742,442.96	11,973,320.00		
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	3,232,549.00	3,362,196.00	1,920,434.68	3,276,851.00	85,345.00	2.5%
Certificated Pupil Support Salaries		1200	132,340.00	140,137.00	79,273.32	145,335.00	(5,198.00)	-3.7%
Certificated Supervisors' and Administrators' Salaries		1300	345,253.00	345,253.00	201,397.84	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	3,847,586.00	2,201,105.84	3,767,439.00	80,147.00	2.1%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	21,524.00	25,764.00	13,275.00	32,354.00	(6,590.00)	-25.6%
Classified Support Salaries		2200	106,497.00	122,307.00	83,132.77	190,894.00	(68,587.00)	-56.1%
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	305,592.00	154,822.33	260,861.00	44,731.00	14.6%
Other Classified Salaries		2900	153,322.00	238,851.00	124,311.22	228,026.00	10,825.00	4.5%
TOTAL, CLASSIFIED SALARIES			559,623.00	692,514.00	375,541.32	712,135.00	(19,621.00)	-2.8%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	1,159,970.00	1,173,653.00	404,423.01	1,142,536.00	31,117.00	2.7%
PERS		3201-3202	137,967.00	165,343.00	85,619.55	172,707.00	(7,364.00)	-4.5%
OASDI/Medicare/Alternative		3301-3302	95,860.00	104,271.00	57,714.42	104,567.40	(296.40)	-0.3%
Health and Welfare Benefits		3401-3402	464,454.00	474,498.00	253,216.12	458,297.00	16,201.00	3.4%
Unemployment Insurance		3501-3502	21,347.00	22,188.00	12,467.71	21,629.00	559.00	2.5%
Workers' Compensation		3601-3602	32,022.00	33,322.00	19,271.02	32,535.00	787.00	2.4%
OPEB, Allocated		3701-3702	17,079.00	17,781.00	10,306.61	17,381.00	400.00	2.2%
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	1,991,056.00	843,018.44	1,949,652.40	41,403.60	2.1%
<b>BOOKS AND SUPPLIES</b>								
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	84,732.00	28,821.39	84,732.00	0.00	0.0%
Materials and Supplies		4300	505,000.00	820,456.00	157,769.24	655,036.00	165,420.00	20.2%
Noncapitalized Equipment		4400	160,500.00	254,186.00	145,957.39	257,309.00	(3,123.00)	-1.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			751,775.00	1,237,374.00	346,715.16	1,075,077.00	162,297.00	13.1%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	3,500.00	14,488.00	33,287.80	39,743.00	(25,255.00)	-174.3%
Dues and Memberships		5300	0.00	1,809.00	1,670.00	2,649.00	(840.00)	-46.4%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	263.00	0.00	263.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,273,000.00	1,287,332.00	445,913.32	1,287,652.00	(320.00)	0.0%
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	95,722.20	496,791.00	(76,927.00)	-18.3%
Professional/Consulting Services and Operating Expenditures		5800	335,406.00	489,593.00	208,138.27	535,852.00	(46,259.00)	-9.4%
Communications		5900	8,000.00	8,305.00	3,780.05	8,305.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>2,039,770.00</b>	<b>2,221,654.00</b>	<b>788,511.64</b>	<b>2,371,255.00</b>	<b>(149,601.00)</b>	<b>-6.7%</b>
<b>CAPITAL OUTLAY</b>								
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	5,832.00	0.00	5,832.00	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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>5,832.00</b>	<b>0.00</b>	<b>5,832.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
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%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>8,990,009.00</b>	<b>9,996,016.00</b>	<b>4,554,892.40</b>	<b>9,881,390.40</b>		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	625,647.00	625,647.00	0.00	625,647.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>625,647.00</b>	<b>625,647.00</b>	<b>0.00</b>	<b>625,647.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								

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>SOURCES</b>								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(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	54,225.00
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	132,384.00
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		1,471,355.89

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)
<b>A. REVENUES</b>								
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	318,802.40	830,502.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	1,828.31	0.00	0.00	0.0%
5) TOTAL, REVENUES			821,302.00	830,502.00	320,630.71	830,502.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	263,997.00	266,252.00	141,290.47	266,252.00	0.00	0.0%
2) Classified Salaries		2000-2999	142,032.00	189,194.02	99,735.71	189,194.02	0.00	0.0%
3) Employee Benefits		3000-3999	175,802.00	242,549.35	85,255.94	242,549.35	0.00	0.0%
4) Books and Supplies		4000-4999	65,851.00	65,851.00	11,642.28	65,851.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	121,820.00	131,020.00	73,906.76	131,020.00	0.00	0.0%
6) Capital Outlay		6000-6999	15,000.00	15,000.00	6,548.75	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	43,818.49	16,204.46	43,818.49	0.00	0.0%
9) TOTAL, EXPENDITURES			821,302.00	953,684.86	434,584.37	953,684.86		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	(123,182.86)	(113,953.66)	(123,182.86)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	(123,182.86)	(113,953.66)	(123,182.86)		
<b>F. FUND BALANCE, RESERVES</b>								
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		
<b>LCFF SOURCES</b>								
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%
<b>FEDERAL REVENUE</b>								
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%
<b>OTHER STATE REVENUE</b>								
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	318,802.40	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	318,802.40	830,502.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
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	461.31	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	1,828.31	0.00	0.00	0.0%
TOTAL, REVENUES			821,302.00	830,502.00	320,630.71	830,502.00		
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	215,000.00	217,255.00	107,880.60	217,255.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	4,094.60	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	48,997.00	48,997.00	29,315.27	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	141,290.47	266,252.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	171.84	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	150,054.02	86,196.16	150,054.02	0.00	0.0%
Other Classified Salaries		2900	20,525.00	39,140.00	13,367.71	39,140.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			142,032.00	189,194.02	99,735.71	189,194.02	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	83,919.00	93,112.00	28,745.69	93,112.00	0.00	0.0%
PERS		3201-3202	35,988.00	71,930.00	25,094.91	71,930.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	14,695.00	26,147.00	9,495.86	26,147.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	34,499.00	44,358.35	17,653.38	44,358.35	0.00	0.0%
Unemployment Insurance		3501-3502	2,031.00	2,117.00	1,266.14	2,117.00	0.00	0.0%
Workers' Compensation		3601-3602	3,046.00	3,186.00	1,956.47	3,186.00	0.00	0.0%
OPEB, Allocated		3701-3702	1,624.00	1,699.00	1,043.49	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	242,549.35	85,255.94	242,549.35	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
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	7,957.08	46,994.00	0.00	0.0%
Noncapitalized Equipment		4400	25,000.00	18,857.00	3,685.20	18,857.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			65,851.00	65,851.00	11,642.28	65,851.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
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	19,847.63	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	3,265.83	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	14,350.00	.70	14,350.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	89,820.00	75,470.00	50,792.60	75,470.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			121,820.00	131,020.00	73,906.76	131,020.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
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	6,548.75	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	6,548.75	15,000.00	0.00	0.0%	
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
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%	
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
		Transfers of Indirect Costs - Interfund	7350	36,800.00	43,818.49	16,204.46	43,818.49	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			36,800.00	43,818.49	16,204.46	43,818.49	0.00	0.0%	
TOTAL, EXPENDITURES			821,302.00	953,684.86	434,584.37	953,684.86			
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
		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%	
<b>INTERFUND TRANSFERS OUT</b>									
		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%	
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
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%	
<b>USES</b>									
		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%	
<b>CONTRIBUTIONS</b>									
		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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	50,000.00	124,163.36	50,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,230,555.00	3,048,300.70	2,319,346.15	3,270,334.56	222,033.86	7.3%
4) Other Local Revenue		8600-8799	0.00	0.00	4,550.93	0.00	0.00	0.0%
5) TOTAL, REVENUES			2,230,555.00	3,098,300.70	2,448,060.44	3,320,334.56		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	783,730.00	799,202.51	420,103.00	799,202.51	0.00	0.0%
2) Classified Salaries		2000-2999	494,423.00	525,423.00	281,733.90	525,423.00	0.00	0.0%
3) Employee Benefits		3000-3999	634,135.00	655,135.00	334,154.04	665,935.00	(10,800.00)	-1.6%
4) Books and Supplies		4000-4999	113,640.00	954,689.13	10,761.97	941,289.13	13,400.00	1.4%
5) Services and Other Operating Expenditures		5000-5999	6,100.00	19,987.00	16,078.76	22,587.00	(2,600.00)	-13.0%
6) Capital Outlay		6000-6999	0.00	5,601.00	283,097.23	227,634.86	(222,033.86)	-3,964.2%
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	264,863.06	84,875.00	264,863.06	0.00	0.0%
9) TOTAL, EXPENDITURES			2,230,555.00	3,224,900.70	1,430,803.90	3,446,934.56		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	(126,600.00)	1,017,256.54	(126,600.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	(126,600.00)	1,017,256.54	(126,600.00)		
<b>F. FUND BALANCE, RESERVES</b>								
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	447,028.44		447,028.44		
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	472,483.81		472,483.81		
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	(25,662.37)		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	207.00		(25,455.37)		
<b>FEDERAL REVENUE</b>								
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	50,000.00	124,163.36	50,000.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	50,000.00	124,163.36	50,000.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
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	1,275,404.86	2,155,728.00	0.00	0.0%
All Other State Revenue	All Other	8590	74,827.00	892,572.70	1,043,941.29	1,114,606.56	222,033.86	24.9%
TOTAL, OTHER STATE REVENUE			2,230,555.00	3,048,300.70	2,319,346.15	3,270,334.56	222,033.86	7.3%
<b>OTHER LOCAL REVENUE</b>								
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	4,550.93	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	4,550.93	0.00	0.00	0.0%
TOTAL, REVENUES			2,230,555.00	3,098,300.70	2,448,060.44	3,320,334.56		
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	690,229.00	705,701.51	375,562.10	704,701.51	1,000.00	0.1%
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	44,540.90	94,501.00	(1,000.00)	-1.1%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			783,730.00	799,202.51	420,103.00	799,202.51	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	375,383.00	388,383.00	200,499.34	390,383.00	(2,000.00)	-0.5%
Classified Support Salaries		2200	18,384.00	18,384.00	9,570.50	18,484.00	(100.00)	-0.5%
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	117,656.00	70,870.51	114,156.00	3,500.00	3.0%
Other Classified Salaries		2900	0.00	1,000.00	793.55	2,400.00	(1,400.00)	-140.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>494,423.00</b>	<b>525,423.00</b>	<b>281,733.90</b>	<b>525,423.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	183,597.00	173,597.00	47,857.30	173,597.00	0.00	0.0%
PERS		3201-3202	169,677.00	191,877.00	109,060.78	193,682.00	(1,805.00)	-0.9%
OASDI/Medicare/Alternative		3301-3302	60,015.00	60,015.00	35,558.67	65,261.00	(5,246.00)	-8.7%
Health and Welfare Benefits		3401-3402	199,757.00	208,557.00	130,289.02	212,206.00	(3,649.00)	-1.7%
Unemployment Insurance		3501-3502	6,390.00	6,390.00	3,317.91	6,450.00	(60.00)	-0.9%
Workers' Compensation		3601-3602	9,586.00	9,586.00	5,262.80	9,666.00	(80.00)	-0.8%
OPEB, Allocated		3701-3702	5,113.00	5,113.00	2,807.56	5,073.00	40.00	0.8%
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>634,135.00</b>	<b>655,135.00</b>	<b>334,154.04</b>	<b>665,935.00</b>	<b>(10,800.00)</b>	<b>-1.6%</b>
<b>BOOKS AND SUPPLIES</b>								
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	(630.57)	0.00	.43	(631.00)	100.1%
Materials and Supplies		4300	106,771.00	955,319.70	10,761.97	941,288.70	14,031.00	1.5%
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>113,640.00</b>	<b>954,689.13</b>	<b>10,761.97</b>	<b>941,289.13</b>	<b>13,400.00</b>	<b>1.4%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	2,000.00	4,200.00	1,498.74	3,900.00	300.00	7.1%
Dues and Memberships		5300	2,000.00	4,882.00	4,146.51	4,982.00	(100.00)	-2.0%
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	200.00	60.00	200.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,000.00	10,605.00	10,373.51	13,405.00	(2,800.00)	-26.4%
Communications		5900	100.00	100.00	0.00	100.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>6,100.00</b>	<b>19,987.00</b>	<b>16,078.76</b>	<b>22,587.00</b>	<b>(2,600.00)</b>	<b>-13.0%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	266,850.09	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	5,601.00	16,247.14	227,634.86	(222,033.86)	-3,964.2%
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>5,601.00</b>	<b>283,097.23</b>	<b>227,634.86</b>	<b>(222,033.86)</b>	<b>-3,964.2%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	198,527.00	264,863.06	84,875.00	264,863.06	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			198,527.00	264,863.06	84,875.00	264,863.06	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			2,230,555.00	3,224,900.70	1,430,803.90	3,446,934.56		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
6130	Child Development: Center-Based Reserve Account	472,483.81
Total, Restricted Balance		472,483.81

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)
<b>A. REVENUES</b>								
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	15,864,620.78	6,227,029.03	15,864,620.78	0.00	0.0%
3) Other State Revenue		8300-8599	4,073,182.00	4,119,829.00	1,623,883.29	4,119,829.00	0.00	0.0%
4) Other Local Revenue		8600-8799	30,121.00	30,297.19	5,088.91	30,297.19	0.00	0.0%
5) TOTAL, REVENUES			16,706,886.00	20,014,746.97	7,856,001.23	20,014,746.97		
<b>B. EXPENDITURES</b>								
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	2,994,808.60	5,428,670.00	(32.00)	0.0%
3) Employee Benefits		3000-3999	2,430,131.00	2,430,131.00	1,323,895.56	2,430,145.00	(14.00)	0.0%
4) Books and Supplies		4000-4999	6,721,295.00	7,809,402.78	3,011,530.24	7,809,402.78	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	951,647.00	1,126,935.00	651,305.67	1,126,863.00	72.00	0.0%
6) Capital Outlay		6000-6999	200,000.00	446,571.88	211,215.42	446,571.88	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	530,901.00	502,387.00	254,025.33	502,387.00	0.00	0.0%
9) TOTAL, EXPENDITURES			16,264,639.00	17,744,065.66	8,446,780.82	17,744,039.66		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			442,247.00	2,270,681.31	(590,779.59)	2,270,707.31		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			442,247.00	2,270,681.31	(590,779.59)	2,270,707.31		
<b>F. FUND BALANCE, RESERVES</b>								
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	5,657,159.71		5,657,185.71		
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	5,673,100.69		5,673,172.69		
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	539.00	(15,940.98)		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		(15,986.98)		
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	11,473,958.00	14,634,995.78	6,137,029.03	14,634,995.78	0.00	0.0%
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	100,000.00	90,000.00	100,000.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			12,603,583.00	15,864,620.78	6,227,029.03	15,864,620.78	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	4,073,182.00	4,119,829.00	1,623,883.29	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	1,623,883.29	4,119,829.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
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	954.20	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	1,176.19	4,134.71	1,176.19	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			30,121.00	30,297.19	5,088.91	30,297.19	0.00	0.0%
TOTAL, REVENUES			16,706,886.00	20,014,746.97	7,856,001.23	20,014,746.97		
<b>CERTIFICATED SALARIES</b>								
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%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	4,049,780.00	4,035,780.00	2,186,218.86	4,035,812.00	(32.00)	0.0%
Classified Supervisors' and Administrators' Salaries		2300	675,991.00	686,991.00	401,394.57	686,991.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	701,867.00	703,467.00	404,797.16	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	2,994,808.60	5,428,670.00	(32.00)	0.0%
<b>EMPLOYEE BENEFITS</b>								
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	670,708.14	1,250,107.00	(8.00)	0.0%
OASDI/Medicare/Alternative		3301-3302	389,279.00	389,279.00	202,503.56	389,282.00	(3.00)	0.0%
Health and Welfare Benefits		3401-3402	701,147.00	701,147.00	402,003.29	701,147.00	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	27,154.00	27,154.00	14,270.74	27,155.00	(1.00)	0.0%
Workers' Compensation		3601-3602	40,730.00	40,730.00	22,430.65	40,731.00	(1.00)	0.0%
OPEB, Allocated		3701-3702	21,722.00	21,722.00	11,979.18	21,723.00	(1.00)	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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>2,430,131.00</b>	<b>2,430,131.00</b>	<b>1,323,895.56</b>	<b>2,430,145.00</b>	<b>(14.00)</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
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	934,612.00	354,764.07	934,612.00	0.00	0.0%
Noncapitalized Equipment		4400	105,000.00	159,700.00	68,193.56	159,700.00	0.00	0.0%
Food		4700	5,845,769.00	6,715,090.78	2,588,572.61	6,715,090.78	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>6,721,295.00</b>	<b>7,809,402.78</b>	<b>3,011,530.24</b>	<b>7,809,402.78</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	12,000.00	16,000.00	9,485.52	16,000.00	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	282,331.00	375,995.00	161,115.82	375,995.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	521,620.00	618,620.00	403,569.97	618,620.00	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	30,000.00	(11,380.00)	(19,576.55)	(11,452.00)	72.00	-0.6%
Professional/Consulting Services and Operating Expenditures		5800	78,896.00	88,400.00	73,424.42	88,400.00	0.00	0.0%
Communications		5900	26,800.00	39,300.00	23,286.49	39,300.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>951,647.00</b>	<b>1,126,935.00</b>	<b>651,305.67</b>	<b>1,126,863.00</b>	<b>72.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>								
Buildings and Improvements of Buildings		6200	63,000.00	118,015.21	74,095.00	118,015.21	0.00	0.0%
Equipment		6400	47,000.00	75,000.00	41,711.37	75,000.00	0.00	0.0%
Equipment Replacement		6500	90,000.00	253,556.67	95,409.05	253,556.67	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>200,000.00</b>	<b>446,571.88</b>	<b>211,215.42</b>	<b>446,571.88</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	530,901.00	502,387.00	254,025.33	502,387.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>530,901.00</b>	<b>502,387.00</b>	<b>254,025.33</b>	<b>502,387.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>16,264,639.00</b>	<b>17,744,065.66</b>	<b>8,446,780.82</b>	<b>17,744,039.66</b>		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								

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: 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%
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(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)	4,161,396.54
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		5,673,172.69

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)
<b>A. REVENUES</b>								
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	17,871.22	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	17,871.22	0.00		
<b>B. EXPENDITURES</b>								
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		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	17,871.22	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	2,149,011.00	3,149,011.00	0.00	3,149,011.00	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			2,149,011.00	3,149,011.00	0.00	3,149,011.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,149,011.00	3,149,011.00	17,871.22	3,149,011.00		
<b>F. FUND BALANCE, RESERVES</b>								
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	18,239,563.46		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	10,323,035.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	18,239,563.46		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		
<b>OTHER LOCAL REVENUE</b>								
Interest		8660	0.00	0.00	17,871.22	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	17,871.22	0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			0.00	0.00	17,871.22	0.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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	3,149,011.00	0.00	3,149,011.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,149,011.00	3,149,011.00	0.00	3,149,011.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			2,149,011.00	3,149,011.00	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)
<b>A. REVENUES</b>								
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	151,919.00	196,258.00	112,683.00	(39,236.00)	-25.8%
5) TOTAL, REVENUES			120,000.00	151,919.00	196,258.00	112,683.00		
<b>B. EXPENDITURES</b>								
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	7,437.00	4,701.40	7,437.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	18,250.00	66,386.00	48,270.53	66,386.00	0.00	0.0%
6) Capital Outlay		6000-6999	7,218,191.00	35,751,693.75	9,443,916.01	35,751,692.98	.77	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			7,236,441.00	35,825,516.75	9,496,887.94	35,825,515.98		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(7,116,441.00)	(35,673,597.75)	(9,300,629.94)	(35,712,832.98)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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	29,405,000.00	29,664,429.32	29,664,429.32	259,429.32	0.9%
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	29,405,000.00	29,664,429.32	29,664,429.32		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(7,116,441.00)	(6,268,597.75)	20,363,799.38	(6,048,403.66)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	53,439,674.00	51,064,062.41		51,064,062.41	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	51,064,062.41		51,064,062.41		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			53,439,674.00	51,064,062.41		51,064,062.41		
2) Ending Balance, June 30 (E + F1e)			46,323,233.00	44,795,464.66		45,015,658.75		
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) Legally Restricted Balance		9740	46,315,183.00	45,843,658.63		46,063,852.72		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	(1,048,193.97)		0.00		
d) Assigned								
Other Assignments		9780	8,050.00	(8,050.00)		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	8,050.00		(1,048,193.97)		
<b>FEDERAL REVENUE</b>								
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%
<b>OTHER STATE REVENUE</b>								
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%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	120,000.00	139,236.00	183,575.36	100,000.00	(39,236.00)	-28.2%
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	151,919.00	196,258.00	112,683.00	(39,236.00)	-25.8%
TOTAL, REVENUES			120,000.00	151,919.00	196,258.00	112,683.00		
<b>CLASSIFIED SALARIES</b>								
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%
<b>EMPLOYEE BENEFITS</b>								
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%
<b>BOOKS AND SUPPLIES</b>								
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	5,202.00	2,467.11	5,202.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	7,437.00	4,701.40	7,437.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
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	48,213.00	48,211.03	48,213.00	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	66,386.00	48,270.53	66,386.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	2,733.00	2,733.00	2,733.00	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	35,748,960.75	9,441,183.01	35,748,959.98	.77	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			7,218,191.00	35,751,693.75	9,443,916.01	35,751,692.98	.77	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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								
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%
<b>TOTAL, EXPENDITURES</b>			<b>7,236,441.00</b>	<b>35,825,516.75</b>	<b>9,496,887.94</b>	<b>35,825,515.98</b>		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	29,405,000.00	29,664,429.32	29,664,429.32	259,429.32	0.9%
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	29,405,000.00	29,664,429.32	29,664,429.32	259,429.32	0.9%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			0.00	29,405,000.00	29,664,429.32	29,664,429.32		

Resource	Description	2022-23 Projected Totals
9010	Other Restricted Local	46,063,852.72
Total, Restricted Balance		46,063,852.72

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>A. REVENUES</b>								
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	5,327,868.00	6,708,668.67	7,846,301.03	2,518,433.03	47.3%
5) TOTAL, REVENUES			3,749,356.00	5,327,868.00	6,708,668.67	7,846,301.03		
<b>B. EXPENDITURES</b>								
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	636,913.00	546,102.52	642,175.00	(5,262.00)	-0.8%
5) Services and Other Operating Expenditures		5000-5999	2,233,082.00	296,767.00	90,025.27	270,939.00	25,828.00	8.7%
6) Capital Outlay		6000-6999	5,898,671.00	8,086,055.00	4,914,875.70	8,056,828.00	29,227.00	0.4%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,931,753.00	9,019,735.00	5,551,003.49	8,969,942.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(5,182,397.00)	(3,691,867.00)	1,157,665.18	(1,123,640.97)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	42,620.00	42,620.00	New
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	(42,619.34)	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	(42,619.34)	42,620.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(5,182,397.00)	(3,691,867.00)	1,115,045.84	(1,081,020.97)		
<b>F. FUND BALANCE, RESERVES</b>								
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	18,949,678.66		21,560,524.69		
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	16,000,144.76		18,892,278.77		

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	2,628,942.00	2,949,533.90		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		2,668,245.92		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>OTHER STATE REVENUE</b>								
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%
<b>OTHER LOCAL REVENUE</b>								
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	74,931.19	123,365.00	8,915.00	7.8%
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	4,256,207.00	6,112,443.76	7,033,261.97	2,777,054.97	65.2%
Other Local Revenue								
All Other Local Revenue		8699	609,906.00	957,211.00	521,293.72	689,674.06	(267,536.94)	-27.9%
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	5,327,868.00	6,708,668.67	7,846,301.03	2,518,433.03	47.3%
TOTAL, REVENUES			3,749,356.00	5,327,868.00	6,708,668.67	7,846,301.03		
<b>CERTIFICATED SALARIES</b>								
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%
<b>CLASSIFIED SALARIES</b>								
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
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	373,324.00	305,704.63	372,733.00	591.00	0.2%
Noncapitalized Equipment		4400	650,000.00	263,589.00	240,397.89	269,442.00	(5,853.00)	-2.2%
<b>TOTAL, BOOKS AND SUPPLIES</b>			800,000.00	636,913.00	546,102.52	642,175.00	(5,262.00)	-0.8%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
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	762.00	759.42	762.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,233,082.00	296,005.00	89,265.85	270,177.00	25,828.00	8.7%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			2,233,082.00	296,767.00	90,025.27	270,939.00	25,828.00	8.7%
<b>CAPITAL OUTLAY</b>								
Land		6100	250,000.00	2,640.00	0.00	2,640.00	0.00	0.0%
Land Improvements		6170	0.00	110,295.00	84,031.96	103,295.00	7,000.00	6.3%
Buildings and Improvements of Buildings		6200	5,648,671.00	7,967,717.00	4,825,441.24	7,945,490.00	22,227.00	0.3%
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	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%
<b>TOTAL, CAPITAL OUTLAY</b>			5,898,671.00	8,086,055.00	4,914,875.70	8,056,828.00	29,227.00	0.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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	9,019,735.00	5,551,003.49	8,969,942.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	42,620.00	42,620.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	42,620.00	42,620.00	New
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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	(42,619.34)	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	(42,619.34)	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	(42,619.34)	42,620.00		

Resource	Description	2022-23 Projected Totals
9010	Other Restricted Local	18,892,278.77
Total, Restricted Balance		18,892,278.77

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>A. REVENUES</b>								
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	200.00	757.61	1,000.00	800.00	400.0%
5) TOTAL, REVENUES			0.00	200.00	757.61	1,000.00		
<b>B. EXPENDITURES</b>								
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	394,962.00	235,212.21	394,962.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	2,711.00	2,709.54	2,711.00	0.00	0.0%
6) Capital Outlay		6000-6999	76,000.00	4,845,452.43	425,472.69	4,845,452.43	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	5,243,125.43	663,394.44	5,243,125.43		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(506,000.00)	(5,242,925.43)	(662,636.83)	(5,242,125.43)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(506,000.00)	(5,242,925.43)	(662,636.83)	(5,242,125.43)		
<b>F. FUND BALANCE, RESERVES</b>								
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	12,126,691.93		12,127,491.93		
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	77,081.00	12,126,691.93		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		12,127,491.93		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
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%
<b>OTHER STATE REVENUE</b>								
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%
<b>OTHER LOCAL REVENUE</b>								
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	200.00	757.61	1,000.00	800.00	400.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
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	200.00	757.61	1,000.00	800.00	400.0%
TOTAL, REVENUES			0.00	200.00	757.61	1,000.00		
<b>CLASSIFIED SALARIES</b>								
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%
<b>EMPLOYEE BENEFITS</b>								
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%
<b>BOOKS AND SUPPLIES</b>								
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	206,749.00	129,537.94	206,749.00	0.00	0.0%
Noncapitalized Equipment		4400	301,000.00	188,213.00	105,674.27	188,213.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			430,000.00	394,962.00	235,212.21	394,962.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
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	109.00	108.12	109.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	2,602.00	2,601.42	2,602.00	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	2,711.00	2,709.54	2,711.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	62,880.00	9,500.00	62,880.00	0.00	0.0%
Land Improvements		6170	76,000.00	76,701.00	68,115.75	76,701.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	4,705,871.43	347,856.94	4,705,871.43	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	4,845,452.43	425,472.69	4,845,452.43	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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	5,243,125.43	663,394.44	5,243,125.43		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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)
<b>A. REVENUES</b>								
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	3,956,354.14	20,447,833.00	0.00	0.0%
5) TOTAL, REVENUES			20,455,983.00	20,455,983.00	3,956,354.14	20,455,983.00		
<b>B. EXPENSES</b>								
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	6,699,940.57	12,255,379.00	0.00	0.0%
3) Employee Benefits		3000-3999	5,412,318.00	5,412,318.00	2,621,617.51	5,412,318.00	0.00	0.0%
4) Books and Supplies		4000-4999	2,414,342.00	2,411,342.00	1,580,278.68	2,411,342.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	(7,716,151.00)	(7,713,151.00)	312,674.69	(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	11,214,511.45	13,939,462.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)</b>			6,516,521.00	6,516,521.00	(7,258,157.31)	6,516,521.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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)		
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			610,017.00	610,017.00	(7,258,157.31)	610,017.00		
<b>F. NET POSITION</b>								
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		
<b>OTHER STATE REVENUE</b>								
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%
<b>OTHER LOCAL REVENUE</b>								
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	45,369.15	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	3,890,535.35	19,300,563.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	1,072,270.00	1,072,270.00	20,449.64	1,072,270.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			20,447,833.00	20,447,833.00	3,956,354.14	20,447,833.00	0.00	0.0%
TOTAL, REVENUES			20,455,983.00	20,455,983.00	3,956,354.14	20,455,983.00		
<b>CERTIFICATED SALARIES</b>								
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%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	4,527.66	0.00	0.00	0.0%
Classified Support Salaries		2200	10,260,073.00	10,260,073.00	5,759,535.38	10,260,073.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,360,090.00	1,360,090.00	558,488.22	1,360,090.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	635,216.00	635,216.00	377,389.31	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	6,699,940.57	12,255,379.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	23,393.00	23,393.00	15,982.24	23,393.00	0.00	0.0%
PERS		3201-3202	3,066,436.00	3,066,436.00	1,361,374.88	3,066,436.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	922,940.00	922,940.00	483,063.61	922,940.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	1,197,336.00	1,197,336.00	652,591.80	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	32,758.56	61,277.00	0.00	0.0%
Workers' Compensation		3601-3602	91,915.00	91,915.00	49,046.69	91,915.00	0.00	0.0%
OPEB, Allocated		3701-3702	49,021.00	49,021.00	26,799.73	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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>5,412,318.00</b>	<b>5,412,318.00</b>	<b>2,621,617.51</b>	<b>5,412,318.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
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	1,580,278.68	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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>2,414,342.00</b>	<b>2,411,342.00</b>	<b>1,580,278.68</b>	<b>2,411,342.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
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	21,623.76	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	15,776.98	28,108.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	511,536.00	511,536.00	332,637.96	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)	(9,122,692.00)	(424,681.39)	(9,173,310.00)	50,618.00	-0.6%
Professional/Consulting Services and Operating Expenditures		5800	512,090.00	467,517.00	360,822.31	518,135.00	(50,618.00)	-10.8%
Communications		5900	15,025.00	15,025.00	5,495.07	15,025.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>(7,716,151.00)</b>	<b>(7,713,151.00)</b>	<b>312,674.69</b>	<b>(7,713,151.00)</b>	<b>0.00</b>	<b>0.0%</b>
<b>DEPRECIATION AND AMORTIZATION</b>								
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%
<b>TOTAL, DEPRECIATION AND AMORTIZATION</b>			<b>1,573,574.00</b>	<b>1,573,574.00</b>	<b>0.00</b>	<b>1,573,574.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>13,939,462.00</b>	<b>13,939,462.00</b>	<b>11,214,511.45</b>	<b>13,939,462.00</b>		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								

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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(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)
<b>A. REVENUES</b>								
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	1,615,237.32	2,893,018.00	0.00	0.0%
5) TOTAL, REVENUES			2,893,018.00	2,893,018.00	1,615,237.32	2,893,018.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	1,773.64	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	847,737.20	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	698,238.05	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	1,548,851.39	2,743,032.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)</b>			149,986.00	149,986.00	66,385.93	149,986.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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)		
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			975.00	975.00	66,385.93	975.00		
<b>F. NET POSITION</b>								
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		
<b>OTHER STATE REVENUE</b>								
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%
<b>OTHER LOCAL REVENUE</b>								
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	34,886.90	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	1,580,350.42	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	1,615,237.32	2,893,018.00	0.00	0.0%
TOTAL, REVENUES			2,893,018.00	2,893,018.00	1,615,237.32	2,893,018.00		
<b>CERTIFICATED SALARIES</b>								
Certificated Pupil Support Salaries		1200	0.00	0.00	1,773.64	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	1,773.64	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
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%
<b>EMPLOYEE BENEFITS</b>								
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	41.71	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	14.38	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	21.57	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	847,487.78	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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>847,737.20</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
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	558,726.05	2,743,032.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>2,743,032.00</b>	<b>2,743,032.00</b>	<b>698,238.05</b>	<b>2,743,032.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>DEPRECIATION AND AMORTIZATION</b>								
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%
<b>TOTAL, DEPRECIATION AND AMORTIZATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>2,743,032.00</b>	<b>2,743,032.00</b>	<b>1,548,851.39</b>	<b>2,743,032.00</b>		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> 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	19,297.74	20,121.23	434.72	2.0%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> 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%
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> 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%
<b>4. Total, District Regular ADA</b> <b>(Sum of Lines A1 through A3)</b>	19,686.51	19,686.51	19,297.74	20,121.23	434.72	2.0%
<b>5. District Funded County Program ADA</b>						
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%
<b>g. Total, District Funded County Program ADA</b> <b>(Sum of Lines A5a through A5f)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>6. TOTAL DISTRICT ADA</b> <b>(Sum of Line A4 and Line A5g)</b>	19,686.51	19,686.51	19,297.74	20,121.23	434.72	2.0%
<b>7. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>8. Charter School ADA</b> <b>(Enter Charter School ADA using</b> <b>Tab C. Charter School ADA)</b>						

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>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education Grant ADA</b>						
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%
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>2. District Funded County Program ADA</b>						
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%
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>4. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>5. County Operations Grant ADA</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>6. Charter School ADA</b> (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>C. CHARTER SCHOOL ADA</b>						
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.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>	686.88	686.88	715.82	715.82	28.94	4.0%
<b>2. Charter School County Program Alternative Education ADA</b>						
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%
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>3. Charter School Funded County Program ADA</b>						
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%
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	686.88	686.88	715.82	715.82	28.94	4.0%
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>6. Charter School County Program Alternative Education ADA</b>						
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%
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>7. Charter School Funded County Program ADA</b>						
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%
<b>f. Total, Charter School Funded County Program ADA</b>						

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	715.82	715.82	28.94	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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	289,959,870.00	6.07%	307,570,108.00	1.30%	311,562,881.00
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	6,488,363.00	2.49%	6,650,157.55	.55%	6,686,757.38
4. Other Local Revenues	8600-8799	1,903,247.00	.14%	1,905,825.13	(1.98%)	1,868,012.63
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%	
c. Contributions	8980-8999	(43,064,156.06)	4.24%	(44,889,913.11)	7.90%	(48,437,585.69)
6. Total (Sum lines A1 thru A5c)		262,293,117.94	5.66%	277,147,681.57	.16%	277,591,569.32
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				120,023,187.00		135,924,620.97
b. Step & Column Adjustment				1,740,336.21		1,970,907.01
c. Cost-of-Living Adjustment				14,161,097.76		4,881,501.69
d. Other Adjustments				0.00		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	120,023,187.00	13.25%	135,924,620.97	5.04%	142,777,029.67
2. Classified Salaries						
a. Base Salaries				38,951,708.68		44,242,723.76
b. Step & Column Adjustment				681,654.90		774,247.65
c. Cost-of-Living Adjustment				4,609,360.18		1,593,600.78
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	38,951,708.68	13.58%	44,242,723.76	5.35%	46,610,572.19
3. Employee Benefits	3000-3999	56,119,514.00	9.72%	61,573,171.76	4.58%	64,391,162.14
4. Books and Supplies	4000-4999	15,506,072.49	(64.82%)	5,455,051.39	2.77%	5,606,156.31
5. Services and Other Operating Expenditures	5000-5999	34,785,018.00	2.69%	35,721,876.54	2.18%	36,502,216.51
6. Capital Outlay	6000-6999	1,134,417.00	0.00%	1,134,417.00	0.00%	1,134,417.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(12,442,689.78)	(29.51%)	(8,771,087.65)	0.00%	(8,771,087.65)
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%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		257,077,227.39	8.44%	278,780,773.77	4.65%	291,750,466.17
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		5,215,890.55		(1,633,092.20)		(14,158,896.85)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		73,666,877.29		78,882,767.84		77,249,675.64
2. Ending Fund Balance (Sum lines C and D1)		78,882,767.84		77,249,675.64		63,090,778.79
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				
2. Other Commitments	9760	32,012,945.02		37,449,579.92		21,835,768.33
d. Assigned	9780	20,193,105.70		17,051,026.99		17,697,655.76
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	25,241,432.12		21,313,783.73		22,122,069.70
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		78,882,767.84		77,249,675.64		63,090,778.79
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	25,241,432.12		21,313,783.73		22,122,069.70
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		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 (Sum lines E1a thru E2c)		25,241,432.12		21,313,783.73		22,122,069.70
<b>F. ASSUMPTIONS</b>						
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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	75,997,646.23	(68.27%)	24,111,860.20	0.00%	24,111,860.20
3. Other State Revenues	8300-8599	105,615,641.44	(50.66%)	52,107,605.97	0.00%	52,106,974.11
4. Other Local Revenues	8600-8799	22,037,546.55	6.45%	23,459,738.10	2.85%	24,129,340.52
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%	
c. Contributions	8980-8999	43,064,156.06	4.24%	44,889,913.11	7.90%	48,437,585.69
6. Total (Sum lines A1 thru A5c)		247,340,637.28	(41.30%)	145,194,764.38	2.90%	149,411,407.52
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				44,468,531.06		36,673,309.73
b. Step & Column Adjustment				470,739.04		531,661.63
c. Cost-of-Living Adjustment				3,830,398.91		1,316,808.43
d. Other Adjustments				(12,096,359.28)		(82,850.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	44,468,531.06	(17.53%)	36,673,309.73	4.81%	38,438,929.79
2. Classified Salaries						
a. Base Salaries				30,090,674.00		26,876,609.43
b. Step & Column Adjustment				414,200.44		457,878.51
c. Cost-of-Living Adjustment				2,800,828.99		942,431.77
d. Other Adjustments				(6,429,094.00)		(843,200.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	30,090,674.00	(10.68%)	26,876,609.43	2.07%	27,433,719.71
3. Employee Benefits	3000-3999	39,861,839.03	(5.05%)	37,848,371.91	2.42%	38,762,646.18
4. Books and Supplies	4000-4999	59,254,904.54	(85.72%)	8,460,061.20	(1.90%)	8,299,139.81
5. Services and Other Operating Expenditures	5000-5999	35,023,232.66	(56.80%)	15,128,581.52	.79%	15,248,525.18
6. Capital Outlay	6000-6999	23,698,873.58	(37.47%)	14,819,240.00	0.00%	14,819,240.00
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	11,631,621.23	(65.52%)	4,010,608.10	0.00%	4,010,608.10
9. Other Financing Uses						
a. Transfers Out	7600-7629	42,620.00	(100.00%)	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		247,750,415.10	(40.47%)	147,494,900.89	2.17%	150,690,927.77
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(409,777.82)		(2,300,136.51)		(1,279,520.25)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		32,098,594.29		31,688,816.47		29,388,679.96
2. Ending Fund Balance (Sum lines C and D1)		31,688,816.47		29,388,679.96		28,109,159.71
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	31,688,816.47		29,388,679.96		28,109,159.71
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)		31,688,816.47		29,388,679.96		28,109,159.71
<b>E. AVAILABLE RESERVES</b>						
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)						
<b>F. ASSUMPTIONS</b>						
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 due to 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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	289,959,870.00	6.07%	307,570,108.00	1.30%	311,562,881.00
2. Federal Revenues	8100-8299	77,096,936.23	(68.72%)	24,116,860.20	0.00%	24,116,860.20
3. Other State Revenues	8300-8599	112,104,004.44	(47.59%)	58,757,763.52	.06%	58,793,731.49
4. Other Local Revenues	8600-8799	23,940,793.55	5.95%	25,365,563.23	2.49%	25,997,353.15
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)		509,633,755.22	(17.13%)	422,342,445.95	1.10%	427,002,976.84
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				164,491,718.06		172,597,930.70
b. Step & Column Adjustment				2,211,075.25		2,502,568.64
c. Cost-of-Living Adjustment				17,991,496.67		6,198,310.12
d. Other Adjustments				(12,096,359.28)		(82,850.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	164,491,718.06	4.93%	172,597,930.70	4.99%	181,215,959.46
2. Classified Salaries						
a. Base Salaries				69,042,382.68		71,119,333.19
b. Step & Column Adjustment				1,095,855.34		1,232,126.16
c. Cost-of-Living Adjustment				7,410,189.17		2,536,032.55
d. Other Adjustments				(6,429,094.00)		(843,200.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	69,042,382.68	3.01%	71,119,333.19	4.11%	74,044,291.90
3. Employee Benefits	3000-3999	95,981,353.03	3.58%	99,421,543.67	3.75%	103,153,808.32
4. Books and Supplies	4000-4999	74,760,977.03	(81.39%)	13,915,112.59	(.07%)	13,905,296.12
5. Services and Other Operating Expenditures	5000-5999	69,808,250.66	(27.16%)	50,850,458.06	1.77%	51,750,741.69
6. Capital Outlay	6000-6999	24,833,290.58	(35.76%)	15,953,657.00	0.00%	15,953,657.00
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	(811,068.55)	486.94%	(4,760,479.55)	0.00%	(4,760,479.55)
9. Other Financing Uses						
a. Transfers Out	7600-7629	3,042,620.00	15.03%	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)		504,827,642.49	(15.56%)	426,275,674.66	3.79%	442,441,393.94
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		4,806,112.73		(3,933,228.71)		(15,438,417.10)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		105,765,471.58		110,571,584.31		106,638,355.60
2. Ending Fund Balance (Sum lines C and D1)		110,571,584.31		106,638,355.60		91,199,938.50
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	31,688,816.47		29,388,679.96		28,109,159.71
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	32,012,945.02		37,449,579.92		21,835,768.33
d. Assigned	9780	20,193,105.70		17,051,026.99		17,697,655.76
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	25,241,432.12		21,313,783.73		22,122,069.70

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)		110,571,584.31		106,638,355.60		91,199,938.50
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
<b>1. General Fund</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	25,241,432.12		21,313,783.73		22,122,069.70
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
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
<b>3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)</b>		<b>25,241,432.12</b>		<b>21,313,783.73</b>		<b>22,122,069.70</b>
<b>4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)</b>		<b>5.00%</b>		<b>5.00%</b>		<b>5.00%</b>
<b>F. RECOMMENDED RESERVES</b>						
<b>1. Special Education Pass-through Exclusions</b>						
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):						
<hr/>						
<b>2. Special education pass-through funds</b>						
(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				
<b>2. District ADA</b>						
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)						
		20,013.56		19,813.13		19,471.62
<b>3. Calculating the Reserves</b>						
a. Expenditures and Other Financing Uses (Line B11)		504,827,642.49		426,275,674.66		442,441,393.94
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)		504,827,642.49		426,275,674.66		442,441,393.94
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)		15,144,829.27		12,788,270.24		13,273,241.82
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)		15,144,829.27		12,788,270.24		13,273,241.82
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	99,126,591.00	121,133,376.00	130,177,027.00
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	17,853,396.00	32,153,263.00	17,853,396.00	17,826,876.00
Property Taxes	8020-8079		0.00	1,812,632.00	0.00	42,547.00	2,059,707.00	11,808,412.00	11,441,487.00	653,708.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	(293,846.00)	0.00	0.00	(271,242.00)
Federal Revenue	8100-8299		4,024,160.00	1,739,066.00	1,417,501.00	10,568,707.00	(12,587,196.00)	2,095,230.00	3,022,538.00	29,699,336.00
Other State Revenue	8300-8599		1,450,061.00	1,348,459.00	3,896,973.00	11,969,796.00	24,148,519.00	9,440,856.00	2,083,039.00	2,522,340.00
Other Local Revenue	8600-8799		15,493.00	1,637,759.00	622,232.00	3,743,659.00	1,903,310.00	336,340.00	4,741,303.00	2,394,079.00
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	33,083,890.00	55,834,101.00	39,141,763.00	52,825,097.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		3,473,173.00	17,581,885.00	13,018,613.00	10,559,877.00	13,494,214.00	12,856,938.00	13,027,210.00	14,590,415.00
Classified Salaries	2000-2999		4,203,974.00	5,005,060.00	5,131,191.00	4,065,456.00	5,443,669.00	7,635,573.00	5,096,393.00	5,999,783.00
Employee Benefits	3000-3999		1,979,304.00	6,018,642.00	7,490,299.00	6,056,269.00	6,403,265.00	4,874,590.00	8,501,095.00	7,304,181.00
Books and Supplies	4000-4999		106,313.00	959,904.00	2,209,915.00	1,759,129.00	688,584.00	614,509.00	2,611,082.00	3,296,959.00
Services	5000-5999		5,307,380.00	6,303,751.00	2,746,561.00	4,801,521.00	1,674,174.00	7,245,781.00	(1,005,914.00)	6,679,772.00
Capital Outlay	6000-6599		7,984.00	704,497.00	588,534.00	761,339.00	126,441.00	1,194,667.00	1,774,851.00	1,514,831.00
Other Outgo	7000-7499		8,368.00	8,368.00	3,192,991.00	(34,180.00)	15,062.00	(396,049.00)	(88,956.00)	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
<b>TOTAL DISBURSEMENTS</b>			15,086,496.00	36,582,107.00	34,378,104.00	27,969,411.00	27,845,409.00	34,026,009.00	29,915,761.00	39,385,941.00
<b>D. BALANCE SHEET ITEMS</b>										
<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	13,940,836.00	245,008.00	38,436.00	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
<b>SUBTOTAL</b>		0.00	(1,290.00)	2,639,260.00	2,282,882.00	763,778.00	13,940,836.00	245,008.00	38,436.00	10,948.06
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	46,815,018.00	6,164,347.00	1,480,598.00	325,120.00	15,801,358.00	19,509,992.00	46,315.00	220,787.00	(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
<b>SUBTOTAL</b>		46,815,018.00	6,164,347.00	1,480,598.00	325,120.00	15,801,358.00	19,509,992.00	46,315.00	220,787.00	(4,692.10)
<u>Nonoperating</u>										
Suspense Clearing	9910									
<b>TOTAL BALANCE SHEET ITEMS</b>		(46,815,018.00)	(6,165,637.00)	1,158,662.00	1,957,762.00	(15,037,580.00)	(5,569,156.00)	198,693.00	(182,351.00)	15,640.16
<b>E. NET INCREASE/DECREASE (B - C + D)</b>			(5,843,865.00)	(18,966,975.00)	5,669,627.00	1,174,793.00	(330,675.00)	22,006,785.00	9,043,651.00	13,454,796.16
<b>F. ENDING CASH (A + E)</b>			111,579,821.00	92,612,846.00	98,282,473.00	99,457,266.00	99,126,591.00	121,133,376.00	130,177,027.00	143,631,823.16
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>										

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	0								
A. BEGINNING CASH		143,631,823.16	150,887,706.30	137,018,349.16	119,222,271.47				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	31,925,454.00	17,826,876.00	17,826,876.00	17,925,454.00	13,435,359.00	0.00	254,470,717.00	254,470,717.00
Property Taxes	8020-8079	176,729.00	2,901,295.00	3,516,137.00	2,405,807.00	0.00	0.00	36,818,461.00	36,818,461.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	(764,220.00)	0.00	0.00	(1,329,308.00)	(1,329,308.00)
Federal Revenue	8100-8299	12,805,801.00	3,006,781.00	717,002.00	11,564,540.00	9,023,470.00	0.00	77,096,936.00	77,096,936.23
Other State Revenue	8300-8599	4,069,595.44	5,549,148.00	4,573,843.00	31,845,488.00	9,205,887.00	0.00	112,104,004.44	112,104,004.44
Other Local Revenue	8600-8799	1,508,270.00	892,992.00	325,595.00	4,788,159.00	1,031,603.00	0.00	23,940,794.00	23,940,793.55
Interfund Transfers In	8910-8929	0.00	0.00	0.00	4,988,256.00	1,540,216.00	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		50,485,849.44	30,177,092.00	26,959,453.00	72,753,484.00	34,236,535.00	0.00	509,633,755.44	509,633,755.22
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	14,705,560.00	14,639,763.00	15,067,441.00	15,643,162.00	5,833,467.06	0.00	164,491,718.06	164,491,718.06
Classified Salaries	2000-2999	5,958,358.00	5,806,464.00	6,158,581.00	5,790,891.53	2,746,989.15	0.00	69,042,382.68	69,042,382.68
Employee Benefits	3000-3999	7,340,654.00	7,301,302.00	7,431,836.00	22,700,767.00	2,579,149.03	0.00	95,981,353.03	95,981,353.03
Books and Supplies	4000-4999	9,158,136.03	10,956,256.00	14,728,488.00	17,793,113.00	9,878,589.00	0.00	74,760,977.03	74,760,977.03
Services	5000-5999	6,485,186.00	7,081,608.00	8,824,627.00	7,056,873.60	6,606,930.06	0.00	69,808,250.66	69,808,250.66
Capital Outlay	6000-6599	3,141,411.00	3,541,227.00	2,630,766.00	2,321,491.58	6,525,251.00	0.00	24,833,290.58	24,833,290.58
Other Outgo	7000-7499	0.00	0.00	0.00	375,914.45	(214,468.00)	0.00	2,867,050.45	2,867,050.45
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	3,042,620.00	0.00	0.00	3,042,620.00	3,042,620.00
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		46,789,305.03	49,326,620.00	54,841,739.00	74,724,833.16	33,955,907.30	0.00	504,827,642.49	504,827,642.49
D. BALANCE SHEET ITEMS									0.00
<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	3,560,000.00	5,276,352.00	11,703,755.00	6,355,052.94	0.00	0.00	46,815,018.00	
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		3,560,000.00	5,276,352.00	11,703,755.00	6,355,052.94	0.00	0.00	46,815,018.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	661.27	(3,818.86)	1,617,546.69	0.00	0.00	0.00	45,158,214.00	
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)	1,617,546.69	0.00	0.00	0.00	45,158,214.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		3,559,338.73	5,280,170.86	10,086,208.31	6,355,052.94	0.00	0.00	1,656,804.00	
E. NET INCREASE/DECREASE (B - C + D)		7,255,883.14	(13,869,357.14)	(17,796,077.69)	4,383,703.78	280,627.70	0.00	6,462,916.95	4,806,112.73
F. ENDING CASH (A + E)		150,887,706.30	137,018,349.16	119,222,271.47	123,605,975.25				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								123,886,602.95	

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			123,605,975.25	117,049,395.25	103,220,821.25	106,266,420.25	97,233,329.25	90,683,265.25	112,613,113.25	99,548,945.25
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		10,701,072.00	10,701,072.00	34,273,566.00	19,261,930.00	19,261,930.00	34,273,566.00	19,261,930.00	19,261,930.00
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		86,821.00	14,470.00	248,404.00	3,786,347.00	378,635.00	2,585,327.00	12,058.00	1,902,820.00
Other State Revenue	8300-8599		1,075,267.00	1,075,267.00	1,069,391.00	5,288,199.00	6,181,317.00	5,276,447.00	3,784,000.00	1,909,627.00
Other Local Revenue	8600-8799		111,608.00	337,362.00	1,871,979.00	1,757,834.00	306,923.00	502,238.00	2,077,440.00	3,929,126.00
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			11,974,768.00	13,498,365.00	37,463,340.00	33,029,446.00	26,128,805.00	50,928,294.00	25,121,517.00	36,998,267.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		3,089,503.00	14,670,824.00	14,757,123.00	15,999,828.00	16,017,088.00	12,081,855.00	17,397,871.00	15,309,436.00
Classified Salaries	2000-2999		4,084,414.00	5,239,330.00	5,445,576.00	6,450,524.00	6,322,509.00	6,073,591.00	5,860,233.00	5,867,345.00
Employee Benefits	3000-3999		1,621,565.00	6,543,926.00	6,670,191.00	9,034,436.00	7,683,297.00	6,736,804.00	8,180,405.00	7,565,979.00
Books and Supplies	4000-4999		424,411.00	726,369.00	882,218.00	2,123,446.00	1,213,398.00	777,855.00	574,694.00	613,656.00
Services	5000-5999		2,028,933.00	3,834,125.00	4,271,438.00	4,668,072.00	3,610,383.00	3,371,385.00	3,900,230.00	3,773,104.00
Capital Outlay	6000-6599		67,005.00	555,187.00	2,665,856.00	465,847.00	853,521.00	933,289.00	2,752,006.00	973,173.00
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			11,356,658.00	31,569,761.00	34,743,528.00	38,781,877.00	35,700,196.00	30,168,248.00	38,665,439.00	34,102,693.00
<b>D. BALANCE SHEET ITEMS</b>										
<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	32,696,319.00	964,541.00	4,714,809.00	1,062,630.00	8,651,446.00	7,657,151.00	4,565,393.00	503,523.00	22,887.00
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		32,696,319.00	964,541.00	4,714,809.00	1,062,630.00	8,651,446.00	7,657,151.00	4,565,393.00	503,523.00	22,887.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	33,955,907.24	8,139,231.00	471,987.00	736,843.00	11,932,106.00	4,635,824.00	3,395,591.00	23,769.00	122,241.00
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		33,955,907.24	8,139,231.00	471,987.00	736,843.00	11,932,106.00	4,635,824.00	3,395,591.00	23,769.00	122,241.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(1,259,588.24)	(7,174,690.00)	4,242,822.00	325,787.00	(3,280,660.00)	3,021,327.00	1,169,802.00	479,754.00	(99,354.00)
E. NET INCREASE/DECREASE (B - C + D)			(6,556,580.00)	(13,828,574.00)	3,045,599.00	(9,033,091.00)	(6,550,064.00)	21,929,848.00	(13,064,168.00)	2,796,220.00
F. ENDING CASH (A + E)			117,049,395.25	103,220,821.25	106,266,420.25	97,233,329.25	90,683,265.25	112,613,113.25	99,548,945.25	102,345,165.25
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		102,345,165.25	107,303,051.25	101,344,729.25	89,050,940.01				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	34,273,566.00	19,261,930.00	19,261,930.00	20,273,566.00	14,000,001.00	0.00	274,067,989.00	274,067,989.00
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	(1,274,373.00)	0.00	0.00	(1,274,373.00)	(1,274,373.00)
Federal Revenue	8100-8299	4,005,810.00	940,558.00	224,287.00	7,835,570.00	2,095,753.00	0.00	24,116,860.00	24,116,860.00
Other State Revenue	8300-8599	1,615,838.00	4,471,466.00	1,116,398.00	22,075,294.52	3,819,252.00	0.00	58,757,763.52	58,757,763.52
Other Local Revenue	8600-8799	1,598,030.00	3,193,524.00	545,360.00	7,449,867.00	1,684,272.23	0.00	25,365,563.23	25,365,563.23
Interfund Transfers In	8910-8929	0.00	0.00	0.00	4,991,935.00	1,540,216.00	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		41,660,171.00	30,607,866.00	28,416,262.00	63,375,850.52	23,139,494.23	0.00	422,342,445.75	422,342,445.75
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	15,430,255.00	15,361,216.00	15,809,970.00	11,414,063.00	5,258,898.70	0.00	172,597,930.70	172,597,930.70
Classified Salaries	2000-2999	5,637,598.00	5,981,136.00	5,843,845.00	5,321,643.00	2,991,589.19	0.00	71,119,333.19	71,119,333.19
Employee Benefits	3000-3999	7,603,760.00	7,562,997.00	7,698,210.00	20,459,250.00	2,060,723.67	0.00	99,421,543.67	99,421,543.67
Books and Supplies	4000-4999	577,477.00	434,152.00	1,252,360.00	3,311,796.00	1,003,281.00	0.00	13,915,113.00	13,915,113.00
Services	5000-5999	4,724,008.00	4,612,137.00	4,607,051.00	2,562,864.00	4,886,728.00	0.00	50,850,458.00	50,850,458.00
Capital Outlay	6000-6599	2,018,138.00	2,274,991.00	405,223.00	1,156,642.00	832,779.00	0.00	15,953,657.00	15,953,657.00
Other Outgo	7000-7499	371,490.00	0.00	2,981,483.00	(714,072.00)	(4,046,408.00)	0.00	(1,082,361.00)	(1,082,361.00)
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	3,500,000.00	0.00	0.00	3,500,000.00	3,500,000.00
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		36,362,726.00	36,226,629.00	38,598,142.00	47,012,186.00	12,987,591.56	0.00	426,275,674.56	426,275,674.56
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	917,815.00	3,636,124.00	0.00	0.00	32,696,319.00	
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	917,815.00	3,636,124.00	0.00	0.00	32,696,319.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	339,559.00	339,559.00	3,029,724.24	789,473.00	0.00	0.00	33,955,907.24	
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		339,559.00	339,559.00	3,029,724.24	789,473.00	0.00	0.00	33,955,907.24	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(339,559.00)	(339,559.00)	(2,111,909.24)	2,846,651.00	0.00	0.00	(1,259,588.24)	
E. NET INCREASE/DECREASE (B - C + D)		4,957,886.00	(5,958,322.00)	(12,293,789.24)	19,210,315.52	10,151,902.67	0.00	(5,192,817.05)	(3,933,228.81)
F. ENDING CASH (A + E)		107,303,051.25	101,344,729.25	89,050,940.01	108,261,255.53				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								118,413,158.20	

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 first interim projections.

District's ADA Standard Percentage Range:

**1A. Calculating the District's ADA Variances**

DATA ENTRY: First Interim data that exist will be extracted into the first column, otherwise, enter data for all fiscal years. Second 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		First Interim	Second Interim	Percent Change	Status
		Projected Year Totals (Form 01CSI, Item 1A)	Projected Year Totals (Form AI, Lines A4 and C4)		
Current Year (2022-23)	District Regular	20,121.23	20,121.23	0.0%	Met
	Charter School	713.70	715.82		
	<b>Total ADA</b>	<b>20,834.93</b>	<b>20,837.05</b>		
1st Subsequent Year (2023-24)	District Regular	19,595.43	19,813.13	1.1%	Met
	Charter School	713.70	715.82		
	<b>Total ADA</b>	<b>20,309.13</b>	<b>20,528.95</b>		
2nd Subsequent Year (2024-25)	District Regular	19,810.71	19,471.62	(1.6%)	Met
	Charter School	713.70	715.82		
	<b>Total ADA</b>	<b>20,524.41</b>	<b>20,187.44</b>		

**1B. Comparison of District ADA to the Standard**

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

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

**Explanation:**  
(required if NOT met)

**2. CRITERION: Enrollment**

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

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

**2A. Calculating the District's Enrollment Variances**

DATA ENTRY: First Interim 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
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2022-23)				
District Regular	21,783.00	21,628.00		
Charter School	746.00	746.00		
<b>Total Enrollment</b>	<b>22,529.00</b>	<b>22,374.00</b>	<b>(.7%)</b>	<b>Met</b>
1st Subsequent Year (2023-24)				
District Regular	21,783.00	21,878.00		
Charter School	746.00	746.00		
<b>Total Enrollment</b>	<b>22,529.00</b>	<b>22,624.00</b>	<b>.4%</b>	<b>Met</b>
2nd Subsequent Year (2024-25)				
District Regular	21,783.00	21,878.00		
Charter School	746.00	746.00		
<b>Total Enrollment</b>	<b>22,529.00</b>	<b>22,624.00</b>	<b>.4%</b>	<b>Met</b>

**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 first interim projections 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. First Interim 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 01CSI, Item 3A)	
Third Prior Year (2019-20)			
District Regular	20,104	22,303	
Charter School			
<b>Total ADA/Enrollment</b>	<b>20,104</b>	<b>22,303</b>	<b>90.1%</b>
Second Prior Year (2020-21)			
District Regular	20,104	21,573	
Charter School			
<b>Total ADA/Enrollment</b>	<b>20,104</b>	<b>21,573</b>	<b>93.2%</b>
First Prior Year (2021-22)			
District Regular	18,320	21,154	
Charter School	687	741	
<b>Total ADA/Enrollment</b>	<b>19,007</b>	<b>21,895</b>	<b>86.8%</b>
Historical Average Ratio:			90.0%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>			<b>90.5%</b>

**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	19,298	21,628		
Charter School	716	746		
<b>Total ADA/Enrollment</b>	<b>20,014</b>	<b>22,374</b>	<b>89.5%</b>	<b>Met</b>
1st Subsequent Year (2023-24)				
District Regular	19,813	21,878		
Charter School	716	746		
<b>Total ADA/Enrollment</b>	<b>20,529</b>	<b>22,624</b>	<b>90.7%</b>	<b>Not Met</b>
2nd Subsequent Year (2024-25)				
District Regular	19,472	21,878		
Charter School	716	746		
<b>Total ADA/Enrollment</b>	<b>20,188</b>	<b>22,624</b>	<b>89.2%</b>	<b>Met</b>

**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's enrollment and ADA are being impacted by the COVID-19 pandemic. As the District works on plan 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 first interim projections.

District's LCFF Revenue Standard Percentage Range:

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

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

Fiscal Year	LCFF Revenue		Percent Change	Status
	(Fund 01, Objects 8011, 8012, 8020-8089)			
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
Current Year (2022-23)	291,558,665.00	291,289,178.00	(.1%)	Met
1st Subsequent Year (2023-24)	304,977,808.00	307,570,108.00	.8%	Met
2nd Subsequent Year (2024-25)	313,854,466.00	311,562,881.00	(.7%)	Met

**4B. Comparison of District LCFF Revenue to the Standard**

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

1a. STANDARD MET - LCFF revenue has not changed since first interim projections by more than two percent for the current year and two subsequent fiscal years.

**Explanation:**  
(required if NOT met)

**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%
<b>District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):</b>	<b>81.9% to 87.9%</b>	<b>81.9% to 87.9%</b>	<b>81.9% to 87.9%</b>

**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)	215,094,409.68		
1st Subsequent Year (2023-24)	241,740,516.49	275,280,773.77	87.8%	Met
2nd Subsequent Year (2024-25)	253,778,764.00	288,250,466.17	88.0%	Not Met

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

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

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

**Explanation:**  
(required if NOT met)

Total expense have increased in the outyear but the ADA is dropping due to 3-year rolling average calculation. District is in process of evaluating its expenses to make future cuts to get the percentage back within the standard.

**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 first interim projections. 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: First Interim data that exist will be extracted; otherwise, enter data into the first column. Second Interim data for the Current Year are extracted. If Second 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	First Interim	Second Interim	Percent Change	Change Is Outside Explanation Range
	Projected Year Totals (Form 01CSI, Item 6A)	Projected Year Totals (Fund 01) (Form MYPI)		
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b>				
Current Year (2022-23)	75,827,238.23	77,096,936.23	1.7%	No
1st Subsequent Year (2023-24)	22,847,162.20	24,116,860.20	5.6%	Yes
2nd Subsequent Year (2024-25)	22,847,162.20	24,116,860.20	5.6%	Yes

**Explanation:**  
(required if Yes)

In the out years 23-24 and 24-25, the District is not budgeting for the revenue that is planned to be spent in 22-23. Should the District have remaining funds in 23-24, the District will recognize the unearned revenue at that time.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2022-23)	113,769,774.44	112,104,004.44	-1.5%	No
1st Subsequent Year (2023-24)	58,031,283.73	58,757,763.52	1.3%	No
2nd Subsequent Year (2024-25)	59,629,328.33	58,793,731.49	-1.4%	No

**Explanation:**  
(required if Yes)

The revenue decreases in out years due to one-time block grants received and recognized in 22-23.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2022-23)	23,934,133.37	23,940,793.55	0.0%	No
1st Subsequent Year (2023-24)	23,904,055.25	25,365,563.23	6.1%	Yes
2nd Subsequent Year (2024-25)	23,889,445.87	25,997,353.15	8.8%	Yes

**Explanation:**  
(required if Yes)

Due to renewal of Hewlett grant in the amount of \$250,000, SPED apportionment increase in object 8791 due to COLA, and other smaller donations and local grants.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2022-23)	81,312,266.44	74,760,977.03	-8.1%	Yes
1st Subsequent Year (2023-24)	15,938,617.49	13,915,112.59	-12.7%	Yes
2nd Subsequent Year (2024-25)	16,094,555.39	13,905,296.12	-13.6%	Yes

**Explanation:**  
(required if Yes)

Expenses related to the one-time revenues.

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2022-23)	65,768,225.70	69,808,250.66	6.1%	Yes
1st Subsequent Year (2023-24)	48,065,305.12	50,850,458.06	5.8%	Yes
2nd Subsequent Year (2024-25)	48,503,765.73	51,750,741.69	6.7%	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	First Interim	Second Interim	Percent Change	Status
	Projected Year Totals	Projected Year Totals		
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2022-23)	213,531,146.04	213,141,734.22	-.2%	Met
1st Subsequent Year (2023-24)	104,782,501.18	108,240,186.95	3.3%	Met
2nd Subsequent Year (2024-25)	106,365,936.40	108,907,944.84	2.4%	Met

<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2022-23)	147,080,492.14	144,569,227.69	-1.7%	Met
1st Subsequent Year (2023-24)	64,003,922.61	64,765,570.65	1.2%	Met
2nd Subsequent Year (2024-25)	64,598,321.12	65,656,037.81	1.6%	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 MET - Projected total operating revenues have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

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

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

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

- 1b. STANDARD MET - Projected total operating expenditures have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

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

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

**7. CRITERION: Facilities Maintenance**

STANDARD: Identify changes that have occurred since first interim projections 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).

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

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**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 First Interim data does not exist. First Interim data that exist will be extracted; otherwise, enter First Interim data into lines 1, if applicable, and 2. All other data are extracted.

	Required Minimum Contribution	Second Interim Contribution	Status
		Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	
1. OMMA/RMA Contribution	10,935,360.12	13,302,347.06	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		13,302,347.06	

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

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

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

**8. CRITERION: Deficit Spending**

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in any of the current fiscal year or two subsequent fiscal years.

<sup>1</sup>Available 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.

<sup>2</sup>A 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%
<b>District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):</b>	<b>1.7%</b>	<b>1.7%</b>	<b>1.7%</b>

**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	Total Unrestricted			
	Unrestricted Fund Balance	Expenditures			
	(Form 011, Section E)	and Other Financing Uses	(Form 011, Objects 1000-7999)		
(Form MYPI, Line C)	(Form MYPI, Line B11)				
Current Year (2022-23)	5,215,890.55	257,077,227.39		N/A	Met
1st Subsequent Year (2023-24)	(1,633,092.20)	278,780,773.77		.6%	Met
2nd Subsequent Year (2024-25)	(14,158,896.85)	291,750,466.17		4.9%	Not Met

**8C. Comparison of District Deficit Spending to the Standard**

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

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

**Explanation:**  
(required if NOT met)

Expenses are significantly higher due to staffing needs and utilization of substitutes for out or sick employees.

**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.

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

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

Fiscal Year	Ending Fund Balance	
	General Fund	
	Projected Year Totals (Form 011, Line F2 ) (Form MYPI, Line D2)	
		Status
Current Year (2022-23)	110,571,584.31	Met
1st Subsequent Year (2023-24)	106,638,355.60	Met
2nd Subsequent Year (2024-25)	91,199,938.50	Met

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

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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.

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

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

Fiscal Year	Ending Cash Balance	
	General Fund	
	(Form CASH, Line F, June Column)	
		Status
Current Year (2022-23)	123,605,975.25	Met

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

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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 reserves<sup>1</sup> for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

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

<sup>1</sup> 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.

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

<sup>3</sup> 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.)	20,013.56	19,813.13	19,471.62
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

**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):

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b. Special Education Pass-through Funds  
(Fund 10, resources 3300-3499, 6500-6540 and 6546,  
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)	504,827,642.49	426,275,674.66	442,441,393.94
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	504,827,642.49	426,275,674.66	442,441,393.94
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	15,144,829.27	12,788,270.24	13,273,241.82

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
15,144,829.27	12,788,270.24	13,273,241.82

**10C. Calculating the District's Available Reserve Amount**

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year	1st Subsequent Year	2nd Subsequent Year
	Projected Year Totals (2022-23)	(2023-24)	(2024-25)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	25,241,432.12	21,313,783.73	22,122,069.70
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	25,241,432.12	21,313,783.73	22,122,069.70
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.00%	5.00%	5.00%
<b>District's Reserve Standard</b> (Section 10B, Line 7):	<b>15,144,829.27</b>	<b>12,788,270.24</b>	<b>13,273,241.82</b>
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)

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**SUPPLEMENTAL INFORMATION**

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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 first interim projections that may impact the budget?

No

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 first interim projections by more than five percent?

No

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)

Yes

1b. If Yes, identify the interfund borrowings:

The District temporarily transferred \$100,000 from the General Fund into the Adult Education Fund for needs with cash flow in October 2022. The loan will be repaid before the Unaudited Actuals are finalized.

**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)?

No

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 first interim projections.

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 first interim projections.

Identify capital project cost overruns that have occurred since first interim projections 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: First Interim data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the Second Interim's Current Year data will be extracted. Enter Second Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, the Second Interim's Current Year data will be extracted. If Form MYPI exists, the data will be extracted into the Second 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	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2022-23)	(43,064,156.06)	(43,064,156.06)	0.0%	0.00	Met
1st Subsequent Year (2023-24)	(42,871,102.68)	(44,889,913.11)	4.7%	2,018,810.43	Met
2nd Subsequent Year (2024-25)	(47,057,264.71)	(48,437,585.69)	2.9%	1,380,320.98	Met

<b>1b. Transfers In, General Fund *</b>					
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

<b>1c. Transfers Out, General Fund *</b>					
Current Year (2022-23)	3,000,000.00	3,042,620.00	1.4%	42,620.00	Met
1st Subsequent Year (2023-24)	3,500,000.00	3,500,000.00	0.0%	0.00	Met
2nd Subsequent Year (2024-25)	3,500,000.00	3,500,000.00	0.0%	0.00	Met

**1d. Capital Project Cost Overruns**

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

No

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

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

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

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

**Explanation:**  
(required if NOT met)

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

**Explanation:**  
(required if NOT met)

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

**Explanation:**  
(required if NOT met)

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

**Project Information:**  
(required if YES)


**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> 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.

<sup>1</sup> 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 First Interim data exist (Form 01CSI, 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 First Interim data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

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

Yes

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

Yes

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	30	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, 2018 Series D, 2020 GO Refunding Bonds, and 2021 GO Refunding Bonds	261,110,000
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
<b>TOTAL:</b>				<b>306,165,202</b>

Type of Commitment (continued)	Prior Year (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases	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	Yes

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

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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 also issued 2018 Series D GO Bonds in December 2022. 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.

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

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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 first interim projections, 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. First Interim data that exist (Form 01CSI, Item S7A) will be extracted; otherwise, enter First Interim and Second 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 first interim in OPEB liabilities?

No

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

No

	First Interim (Form 01CSI, Item S7A)	Second Interim
2 OPEB Liabilities		
a. Total OPEB liability	32,411,964.00	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)	32,411,964.00	32,411,964.00

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

Actuarial	Actuarial
Jun 30, 2022	Jun 30, 2022

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

	First Interim (Form 01CSI, Item S7A)	Second 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)	1,073,944.82	1,068,093.82
1st Subsequent Year (2023-24)	1,073,944.82	1,073,944.82
2nd Subsequent Year (2024-25)	1,073,944.82	1,073,944.82

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

Current Year (2022-23)	959,751.00	959,751.00
1st Subsequent Year (2023-24)	959,751.00	1,175,097.00
2nd Subsequent Year (2024-25)	959,751.00	1,284,806.00

d. Number of retirees receiving OPEB benefits

Current Year (2022-23)	131	131
1st Subsequent Year (2023-24)	131	131
2nd Subsequent Year (2024-25)	131	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. First Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second 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 first interim in self-insurance liabilities?
- c. If Yes to item 1a, have there been changes since first interim in self-insurance contributions?

		First Interim (Form 01CSI, Item S7B)	Second 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

		First Interim (Form 01CSI, Item S7B)	Second 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 first interim projections, 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 first interim projections?

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 first interim projections?

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?

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
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Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

Yes	Yes	Yes
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**One Year Agreement**

Total cost of salary settlement

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% 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")

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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

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Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
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7. Amount included for any tentative salary schedule increases

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Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
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**Certificated (Non-management) Health and Welfare (H&W) Benefits**

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

Yes	Yes	Yes

**Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections**

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?

No

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

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If Yes, explain the nature of the new costs:

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

**Certificated (Non-management) Step and Column Adjustments**

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

Yes	Yes	Yes

Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
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**Certificated (Non-management) Attrition (layoffs and retirements)**

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

No	No	No
No	No	No

**Certificated (Non-management) - Other**

List other significant contract changes that have occurred since first interim projections 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 first interim projections?

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

Yes

If No, continue with section S8B.

**Classified (Non-management) Salary and Benefit Negotiations**

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

1a. Have any salary and benefit negotiations been settled since first interim projections?

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 First Interim Projections

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:

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

7. Amount included for any tentative salary schedule increases

Current Year  
(2022-23)

1st Subsequent Year  
(2023-24)

2nd Subsequent Year  
(2024-25)

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
<b>Classified (Non-management) Health and Welfare (H&amp;W) Benefits</b>			
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 First Interim**

Are any new costs negotiated since first interim projections 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)
<b>Classified (Non-management) Step and Column Adjustments</b>			
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)
<b>Classified (Non-management) Attrition (layoffs and retirements)</b>			
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 first interim and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

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**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 first interim projections?

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 first interim projections?

n/a
-----

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

No
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If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

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

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

4. Amount included for any tentative salary schedule increases

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**Management/Supervisor/Confidential Health and Welfare (H&W) Benefits**

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

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


**Management/Supervisor/Confidential Step and Column Adjustments**

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

- Are step & column adjustments included in the interim and MYPs?
- Cost of step & column adjustments
- Percent change in step 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)
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- Are costs of other benefits included in the interim and MYPs?
- Total cost of other benefits
- 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.

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**S9A. Identification of Other Funds with Negative Ending Fund Balances**

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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.

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**ADDITIONAL FISCAL INDICATORS**

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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.

- |   |                                 |
|---|---------------------------------|
| <b>A1.</b> 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"/> |
| <b>A2.</b> Is the system of personnel position control independent from the payroll system?   | <input type="text" value="No"/> |
| <b>A3.</b> Is enrollment decreasing in both the prior and current fiscal years?   | <input type="text" value="No"/> |
| <b>A4.</b> 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"/> |
| <b>A5.</b> 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"/> |
| <b>A6.</b> Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?  | <input type="text" value="No"/> |
| <b>A7.</b> Is the district's financial system independent of the county office system?  | <input type="text" value="No"/> |
| <b>A8.</b> 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"/> |
| <b>A9.</b> 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)

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End of School District Second Interim Criteria and Standards Review

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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	515,334,679.89
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	76,052,988.92
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	23,679.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	18,345,939.58
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.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				25,784,773.58
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.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				413,496,917.39
<b>Section II - Expenditures Per ADA</b>				<b>2022-23 Annual ADA/Exps. Per ADA</b>
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)				21,785.21
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>	<b>Total</b>		<b>Per ADA</b>	
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)	413,496,917.39	21,785.21
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) 18,260,753.00
2. Contracted general administrative positions not paid through payroll \_\_\_\_\_
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

**B. Salaries and Benefits - All Other Activities**

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 316,693,349.35

**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) 5.77%

**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. 0.00

**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) 22,299,931.77
2. Centralized Data Processing, less portion charged to restricted resources or specific goals  
(Function 7700, objects 1000-5999, minus Line B10) 4,826,954.00

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)	2,086,644.08
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)	34.62
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)	29,450,583.47
9. Carry-Forward Adjustment (Part IV, Line F)	(2,907,419.29)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	26,543,164.19
<b>B. Base Costs</b>	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	257,378,681.70
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	57,775,786.50
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	48,163,503.24
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	2,787,997.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	256,407.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	386,043.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,650,943.17
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)	46,813,405.85
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)	135,162.00
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)	34,077,031.55
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)	1,238,565.38
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)	2,954,436.64
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	10,079,990.00
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)	464,592,819.40
<b>C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment</b>	
<b>(For information only - not for use when claiming/recovering indirect costs)</b>	
(Line A8 divided by Line B19)	6.34%
<b>D. Preliminary Proposed Indirect Cost Rate</b>	
<b>(For final approved fixed-with-carry-forward rate for use in 2024-25 see www.cde.ca.gov/fg/ac/ic)</b>	
(Line A10 divided by Line B19)	5.71%
<b>Part IV - Carry-forward Adjustment</b>	
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.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	29,450,583.47
<b>B. Carry-forward adjustment from prior year(s)</b>	
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
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
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	(8,722,257.86)
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	(8,722,257.86)
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
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:	4.46%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-4361128.93) is applied to the current year calculation and the remainder (\$-4361128.93) is deferred to one or more future years:	5.40%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-2907419.29) is applied to the current year calculation and the remainder (\$-5814838.57) is deferred to one or more future years:	5.71%
LEA request for Option 1, Option 2, or Option 3	3
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	(2,907,419.29)

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	8,458,262.00	776,468.00	9.18%
01	3010	8,577,671.00	787,269.00	9.18%
01	3182	1,432,167.00	117,475.00	8.20%
01	3210	460,981.00	42,318.00	9.18%
01	3212	7,171,654.00	658,193.00	9.18%
01	3213	16,756,903.00	1,537,912.00	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	1,256,495.00	114,337.00	9.10%
01	4203	445,246.00	40,873.00	9.18%
01	4510	25,313.00	2,324.00	9.18%
01	5210	1,906,922.00	137,824.00	7.23%
01	5632	10,233.00	713.00	6.97%
01	5634	222,495.00	731.00	0.33%
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	1,184,030.37	108,693.86	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	5,006,266.42	459,575.00	9.18%
01	7311	7,474.56	686.00	9.18%
01	7388	8,271.00	759.00	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	6,284,817.00	529,702.00	8.43%
01	9010	1,566,270.18	136,437.00	8.71%
11	6391	861,370.37	43,818.49	5.09%
12	5059	115,955.00	10,645.00	9.18%
12	5160	45,795.00	4,205.00	9.18%
12	6052	6,869.43	630.57	9.18%
12	6053	370,649.00	33,926.00	9.15%
12	6105	1,974,471.51	181,256.49	9.18%
12	6127	373,369.70	34,200.00	9.16%
13	5310	9,525,371.00	502,387.00	5.27%

Second Interim  
2022-23 Projected Year Totals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	8,672,490.00	0.00	0.00	(811,068.55)				
Other Sources/Uses Detail					6,532,151.00	3,042,620.00		
Fund Reconciliation								
081 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	496,791.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	625,647.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	14,350.00	0.00	43,818.49	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	200.00	0.00	264,863.06	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(11,452.00)	502,387.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					3,149,011.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	60.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	762.00	0.00						
Other Sources/Uses Detail					42,620.00	0.00		
Fund Reconciliation								

Second Interim  
2022-23 Projected Year Totals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
30I STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35I COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40I SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	109.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49I CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51I BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52I DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53I TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56I DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57I FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61I CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62I CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63I OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	(9,173,310.00)						
Other Sources/Uses Detail					0.00	5,906,504.00		
Fund Reconciliation								
66I WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67I SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	149,011.00		
Fund Reconciliation								
71I RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								

Second Interim  
2022-23 Projected Year Totals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
<b>TOTALS</b>	9,184,762.00	(9,184,762.00)	811,068.55	(811,068.55)	9,723,782.00	9,723,782.00		

**Second 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
<b>UNDUPLICATED PUPIL COUNT</b>									3,347.00
<b>TOTAL PROJECTED EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	8,245,605.00	0.00	0.00	0.00	1,053,951.00	17,092,250.00		26,391,806.00
2000-2999	Classified Salaries	2,842,505.00	0.00	0.00	0.00	457,316.00	11,375,046.00		14,674,867.00
3000-3999	Employee Benefits	4,374,092.38	0.00	0.00	0.00	638,165.00	11,633,944.00		16,646,201.38
4000-4999	Books and Supplies	94,459.00	0.00	0.00	0.00	18,815.38	892,412.00		1,005,686.38
5000-5999	Services and Other Operating Expenditures	372,592.00	0.00	0.00	0.00	880.00	11,246,044.00		11,619,516.00
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	15,929,253.38	0.00	0.00	0.00	2,169,127.38	52,269,696.00	0.00	70,368,076.76
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
	<b>TOTAL COSTS</b>	<b>16,717,331.62</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,169,127.38</b>	<b>52,276,151.00</b>	<b>0.00</b>	<b>71,162,610.00</b>
<b>STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>									
1000-1999	Certificated Salaries	7,698,971.00	0.00	0.00	0.00	797,924.00	15,946,625.00		24,443,520.00
2000-2999	Classified Salaries	2,621,130.00	0.00	0.00	0.00	443,609.00	8,243,488.00		11,308,227.00
3000-3999	Employee Benefits	4,186,434.00	0.00	0.00	0.00	562,190.00	10,004,192.00		14,752,816.00
4000-4999	Books and Supplies	85,609.00	0.00	0.00	0.00	13,085.00	813,706.00		912,400.00
5000-5999	Services and Other Operating Expenditures	372,592.00	0.00	0.00	0.00	0.00	10,109,795.00		10,482,387.00
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	14,964,736.00	0.00	0.00	0.00	1,816,808.00	45,147,806.00	0.00	61,929,350.00
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
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>15,227,671.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,816,808.00</b>	<b>45,154,261.00</b>	<b>0.00</b>	<b>62,198,740.00</b>

**Second 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
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								62,198,740.00
<b>LOCAL PROJECTED EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>									
1000-1999	Certificated Salaries	565,997.00	0.00	0.00	0.00	0.00	232,817.00		798,814.00
2000-2999	Classified Salaries	495,612.00	0.00	0.00	0.00	0.00	222,508.00		718,120.00
3000-3999	Employee Benefits	441,188.00	0.00	0.00	0.00	0.00	128,593.00		569,781.00
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	4,744,575.00		4,753,276.00
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	1,528,683.00	0.00	0.00	0.00	0.00	5,334,037.00	0.00	6,862,720.00
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	1,528,683.00	0.00	0.00	0.00	0.00	5,334,037.00	0.00	6,862,720.00
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								36,624,529.00

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

Second Interim  
Special Education Maintenance of Effort  
2022-23 Projected Expenditures vs. Actual Comparison Year  
2021-22 Actual Expenditures by LEA (LA-1)

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
<b>UNDUPLICATED PUPIL COUNT</b>									
<b>TOTAL ACTUAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
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
<b>FEDERAL ACTUAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>									
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

**Second 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	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
<b>STATE AND LOCAL ACTUAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>									
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
<b>LOCAL ACTUAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>									
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

**Second 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
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
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.

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

**SELPA:**           (??)

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.

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

SELPA: (??)

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].

	<u>State and Local</u>	<u>Local Only</u>
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:

\_\_\_\_\_

\_\_\_\_\_

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

SELPA: (??)


**SECTION 3**

	Column A	Column B	Column C
Projected Exps. (LP-I Worksheet)	Actual Expenditures Comparison Year	Difference (A - B)	
FY 2022-23	FY 2021-22		
71,162,610.00			
8,963,870.00			
62,198,740.00	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	35,239,711.37	26,959,028.63	

**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
- b. Less: Expenditures paid from federal sources
- c. Expenditures paid from state and local sources
- Add/Less: Adjustments and/or PCRA required for MOE calculation
- Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1  
Less: 50% reduction from SECTION 2  
Net expenditures paid from state and local sources

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. FY 2022-23	Comparison Year FY 2021-22	Difference
71,162,610.00			
8,963,870.00			

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
- b. Less: Expenditures paid from federal sources

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

SELPA: (??)

c. Expenditures paid from state and local sources	62,198,740.00	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		<u>35,239,711.37</u>	
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	<u>62,198,740.00</u>	<u>35,239,711.37</u>	
d. Special education unduplicated pupil count	3,347.00	3,348.00	
e. Per capita state and local expenditures (A2c/A2d)	<u>18,583.43</u>	<u>10,525.60</u>	
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.			
		<u>8,057.83</u>	

**B. LOCAL EXPENDITURES ONLY METHOD**

	Projected Exps. FY 2022-23	Comparison Year FY 2018-19	Difference
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	36,624,529.00	32,319,694.26	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		<u>32,319,694.26</u>	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>36,624,529.00</u>	<u>32,319,694.26</u>	<u>4,304,834.74</u>

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. FY 2022-23	Comparison Year FY 2018-19	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 only.			
a. Expenditures paid from local sources	<u>36,624,529.00</u>	32,319,694.26	

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

SELPA: (??)

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	36,624,529.00	32,319,694.26	
b. Special education unduplicated pupil count	3,347.00	3,285.00	
c. Per capita local expenditures (B2a/B2b)	10,942.49	9,838.57	1,103.93

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.

Kirtan N. Shah

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

SELPA: (??)

Object Code	Description	Adjustments*	Total
<b>TOTAL PROJECTED EXPENDITURES - All Sources</b>			
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
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
	Total Indirect Costs	0.00	0.00
	<b>TOTAL COSTS</b>	<b>0.00</b>	<b>0.00</b>
<b>PROJECTED EXPENDITURES - State and Local Sources</b>			
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
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
	Total Indirect Costs	0.00	0.00
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>0.00</b>	<b>0.00</b>
8980	Contributions from Unrestricted Revenues to Federal Resources		0.00

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

SELPA: \_\_\_\_\_ (??)

Object Code	Description	Adjustments*	Total
TOTAL COSTS		0.00	0.00
<b>PROJECTED EXPENDITURES - Local Sources</b>			
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
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
	Total Indirect Costs	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From PROJECTED EXPENDITURES - State and Local Sources section)		0.00
8980	Contributions from Unrestricted Revenues to State Resources		0.00
	TOTAL COSTS	0.00	0.00
<b>UNDUPLICATED PUPIL COUNT</b>			0.00

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