

**Burbank Unified School District
Administrative Services**

REPORT TO THE BOARD

TO: Members of the Board of Education

FROM: Andrew Cantwell, Assistant Superintendent, Administrative Services

PREPARED BY: Alyssa Low, Fiscal Services Director

SUBMITTED BY: Ruthie DiFonzo, Senior Administrative Assistant

DATE: December 15, 2022

SUBJECT: Approval of First Interim Report for 2022-2023 Fiscal Year

Background:

A First Interim report must be prepared each year using the period July 1 through October 31 as predictors for the rest of the fiscal year, and, in addition, projecting the next two fiscal years' balances in terms of cash, budget and fund balance. Based upon this analysis the Board must take action to certify to the Los Angeles County Office of Education (LACOE) whether or not it can make a positive, qualified or negative certification of its ability to meet all of its financial obligations.

Discussion/Issues:

All amendments to the budget posted through the end of October are reflected in this report. In addition, the projected figures include items which LACOE instructs Districts to include or address. These are detailed in the assumptions included in this report. Most significant to note is one-time funding that was allocated after Budget Adoption. The addition of one-time funding was brought to the board in August in a 45-day report. The 45-day report detailed the changes to the budget the Governor made after Burbank adopted its budget in June. The two new one-time funding sources are Learning Recovery Block Grant and Arts, Music & Instructional Material Block Grant. The Learning Recovery Block Grant funds may be used to assist school districts with long-term recovery from the COVID-19 pandemic. Burbank's allocation is \$11,690,943. Lastly, the Art, Music & Instructional Materials Block Grant. This one-time allocation is to provide districts with funding for instructional materials and professional development alignment to best practices for improving school climate, digital literacy, diverse book collections with culturally relevant texts, operational costs and COVID-19 costs. Burbank's allocation is \$8,838,503.

Lastly, the First Interim budget includes the following cost of living adjustment (COLA) for the 2022-23 fiscal year at 6.56% with an additional 6.7% COLA, COLA in the 2023-24 fiscal year of 5.38% and a 4.02% COLA in the 2024-25 fiscal year.

Fiscal Impact:

None.

Recommendation:

Andrew Cantwell, Assistant Superintendent, Administrative Services, recommends that the Board of Education approve a positive certification of the First Interim Report for the 2022-2023 fiscal year, as presented.



BURBANK UNIFIED SCHOOL DISTRICT

Equity and Excellence

Office of Administrative Services 2022-23 First Interim Budget

Revenue Assumptions

The enacted 2022-23 state budget included significant changes to how average daily attendance (ADA) is applied for funding purposes. School districts are allowed to replace their 2021-22 ADA with the product of the 2019-20 attendance yield multiplied by the 2021-22 enrollment. In order to be eligible for this yield, districts were required to certify that it offered independent study programs to all pupils for the 2021-22 school year. Burbank USD qualified for this certification and will receive this one-time yield. Additionally, school districts will be funded on the greater of current year, prior year, or the average of the most recent three-year prior years' ADA. Burbank USD is experiencing declining enrollment due to the effects of COVID-19 and is utilizing the average of the most recent three-year prior years for its ADA projection.

Projected ADA – based on 93% of Enrollment

2022-23	2023-24	2024-25
14,441.14	13,942.37	13,399.66

Combined Unrestricted and Restricted Overview:

	Adopted Budget 2022-23	First Interim 2022-23	Projected Budget 2023-24	Projected Budget 2024-25
LCFF Source Revenues	153,674,072	161,086,440	163,349,100	162,819,082
Federal Revenues	5,763,978	13,977,685	5,711,696	5,711,696
Other State Revenues	22,036,137	48,353,789	22,887,640	23,250,532
Other Local Revenues	1,802,781	2,495,117	1,885,755	1,885,755
Total	183,276,968	225,913,031	193,834,191	193,667,065

Combined Unrestricted and Restricted Changes from Adopted Budget to First Interim

Revenue	Adopted Budget	First Interim	Changes
LCFF Source Revenues	153,674,072	161,086,440	7,412,368
Federal Revenues	5,763,978	13,977,685	8,213,707
Other State Revenues	22,036,137	48,353,789	26,317,652
Other Local Revenues	1,802,781	2,495,117	692,336
Total	183,276,968	225,913,031	42,636,063

Details of changes from Adopted to First Interim Revenues:

- **LCFF Revenues**
 - Additional 6.7% Adjustment to LCFF
 - Additional benefit from an ongoing provision allowing the average of three prior years' average daily attendance (ADA) in calculating LCFF apportionments
 - Districts offering independent study in 2021-22 benefit from a one-year ADA mitigation to shield them from attendance declines in the 2021-22 school year
 - Additional funding for Transitional Kindergarten
- **Federal and State Revenues**
 - COVID funding due to the district
 - Carry-over from prior fiscal year
 - One-Time funding allocated after Adopted Budget
- **Local Revenue**
 - Increase in Gifts

The details of revenue projections are as follows:

- Local Control Funding Formula Revenue (LCFF) is comprised of State Aid, Property Taxes and EPA. Below is the chart that details how our LCFF funding is allocated by grade span per ADA – average daily attendance:

Grade	2022-23 Base Grant /ADA COLA – 6.56% Additional Base Grant 6.70%	2023-24 Base Grant /ADA COLA – 5.38%	2024-25 Base Grant Rate/ ADA COLA – 4.02%
K-3	\$10,119	\$10,663	\$11,092
4-6	\$9,304	\$9,805	\$10,199
7-8	\$9,580	\$10,059	\$10,501
9-12	\$11,391	\$12,003	\$12,485

Transitional Kindergarten Add- On

- Districts also receive as part of the LCFF calculation additional funding per transitional kindergarten student ADA. Burbank projected flat enrollment for First Interim and will re-evaluate at Second Interim:

Transitional Kindergarten (TK)	2022-23 COLA – 6.56%	2023-24 COLA – 5.38%	2024-25 COLA – 4.02%
ADA - 183.36	\$2,813	\$2,964	\$3,083

- Property Taxes and other local revenue
 - Projected property and other local revenue for 2022-23, 2023-24 & 2024-25
 - \$59,041,411
- Education Protection Account (EPA) is received quarterly in September, December, March, and June and is a component of the total LCFF entitlement. The District pays certificated salaries and related benefits, as the appropriate use of this funding, pursuant to Section 36 of Article XIII of the California Constitution.
 - EPA funding for 2022-23, 2023-24 & 2024-25
 - \$36,062,122
- Supplemental and Concentration Grant Funding is received for:
 - Students who are English Learners
 - Students who receive free or reduced priced meals
 - Foster Youth
- Supplemental grants equal 20% of the adjusted base grants multiplied by the LEA's unduplicated percentage of English learners, income-eligible for free or reduced-priced meals, and foster youth pupils. Concentration grants equal to 50% of the adjusted base grant multiplied by an LEA's percentage of unduplicated pupils above 55%. The details of how the funds are to be spent are outlined in the Local Control Accountability Plan – LCAP

Projected 2022-23 35.08% Unduplicated	Projected 2023-24 33.01% Unduplicated	Projected 2024-25 31.04% Unduplicated
\$10,449,853	\$10,008,797	\$9,413,401

- Lottery Projections are projected below with funding multiplied by amount per ADA, ADA, and an enrollment factor of 1.04446:

Fiscal Year	2022-23	2023-24	2024-25
ADA	14,441.14	13,942.37	13,399.66
Unrestricted @ \$170 per ADA	\$2,564,145	\$2,475,582	\$2,379,220
Restricted @ \$67 per ADA	\$1,010,575	\$975,671	\$937,692

Mandated Costs Block Grant Revenue

The District, authorized by the Board of Education, continues to participate in the Mandated Block Grant offered by the State, which will reimburse by ADA rather than actual forms for each mandate. The following is a chart of assumptions used per ADA for budget adoption budget, first interim, and projected budgets in the multi-year projection:

Fiscal Year	Total Projected Allocation
First Interim 2022-23	\$669,779
Projected 2023-24	\$683,662
Projected 2024-25	\$685,847

COVID-19 Revenue

- Due to COVID-19, Districts across the state received one-time emergency funding from Federal and State sources to help mitigate learning loss and address health and safety concerns such as the procurement of personal protective equipment (PPE) supplies for sanitizing and cleaning facilities. Below is a chart of the funds Burbank USD has received and the date the funds need to be spent. Important to note is that Burbank does not receive all of the funding at once. The funds are allocated on schedules based on the restrictions and reporting requirements of each grant or program detailed in the table.
- The funds can also be used for current expenditures of staff who are being utilized not only for learning loss interventions but for those who are being used for a substantially different use due to the pandemic. Subsequently, using these restricted funds in lieu of unrestricted general funds provides relief of general fund expenditures, where personnel, materials, supplies, and services were charged. This relief is detailed on page 9.

Funding Sources	Resource Code	Allocation	Balance to Spend	Date to be Spent / Expended
Learning Loss Mitigation Funds (LLM)				
SB117 – COVID 19 LEA Response Fund	73880.0	254,618	-0-	Expended
LLM – Coronavirus Relief Fund (CRF)	32200.0	6,840,423	-0-	Expended
LLM – Prop 98 General Fund	74200.0	1,181,661	-0-	Expended
AB 86 – In Person Learning (IPI)	74220.0	4,598,425	1,577,947	9/30/2024
AB 86 – Expanded Learning Opportunities Grant (ELO-G)	74250.0	8,655,995	-0-	Expended
AB 86 – Expanded Learning Opportunities Grant– Para-Professionals	74260.0	961,777	-0-	Expended
AB86 – Expanded Learning Opportunities – Homeless	74250.0 – 32170.0	76,000	75,000	9/30/2024
LLM - Governor’s Emergency Education Relief (GEER)	32150.0	909,442	-0-	Expended
CARES - Elementary and Secondary Emergency Relief Fund – ESSERF I	32100.0	1,413,761	-0-	Expended
CRSSA - Elementary and Secondary Emergency Relief Fund – ESSERF - II	32120.0	5,594,954	959,535	9/30/2023
ARP - Elementary and Secondary Emergency Relief Fund – ESSERF - III	32130.0 32140.0 32160.0 32190.0	12,565,473	6,053,086	9/30/2024
ARP – Homeless Children & Youth II	56320.0	36,651	36,651	9/30/2024
FEMA – Federal Emergency Management Agency	56500.0	2,452,351	-0-	Expended
Emergency Connectivity Fund (ECF)	00000.0	1,798,033	-0-	Expended
School Based COVID-19 Testing Grant	58700.0	2,383,784	-0-	Expended
Total		\$49,723,348	\$8,702,219	

Federal funding –The changes from Adopted to First Interim reflect allowable prior year carry over revenues to be spent in the 2022-23 fiscal year.

	Resource Code	Adopted Budget 2022-23	First Interim 2022-23	Projected 2023-24	Projected 2024-25
Title I	30100.0	1,676,909	2,022,181	1,681,837	1,681,837
Title II	40350.0	298,652	436,755	298,652	298,652
Title III IE	42010.0	57,210	18,045	0	0
Title III EL	42030.0	175,500	313,249	175,500	175,500
Title IV	41270.0	123,678	243,645	123,678	123,678
Perkins	35500.0	85,837	85,837	85,837	85,837
ESSA CSI MHS	31820.0	0	387,509	0	0

Restricted State / Grant Funding:

Each grant at First Interim has the base grant allocation plus any allowable carry over from the prior fiscal year. Each year grants are awarded; the district evaluates if they are ongoing or no longer available and projects the income in the two projected years accordingly.

New Grants since Budget Adoption:

- Learning Recovery Block Grant – One-time funding to assist school districts with long-term recovery from the COVID-19 pandemic. Funds may be used through the 2027-28 school year. Must submit a final report on expenditures by December 2029.
- Art, Music & Instructional Materials Discretionary Block Grant – one-time funding to provide districts with funding for instructional materials and professional development alignment to best practices for improving school climate, digital literacy, diverse book collections with culturally relevant texts, operational costs and COVID-19 costs.

Program	Resource Code	Adopted Budget 2022-23	First Interim 2022-23	Projected 2023-24	Projected 2024-25
CTIEG	63870.0	510,000	1,121,194	510,000	510,000
CTEI	63850.0	-0-	70,369	-0-	-0-
ASES	60100.0	691,995	755,804	691,995	691,995
Educator Effectiveness	62660.0	-0-	664,804	-0-	-0-
CSEA Summer Assistance Grant	74150.0	379,619	397,058	-0-	-0-
Extended Learning Opportunities Program (ELOP)	26000.0	1,859,471	4,778,876	4,778,876	4,778,876
Learning Block Grant	74350.0	-0-	11,690,943	-0-	-0-
Arts/Music Block Grant	67620.0	-0-	8,838,503	-0-	-0-
K12 Strong Workforce Pathways	63880.0	-0-	999,621	-0-	-0-
Universal PreK	60530.0	242,525	246,077	-0-	-0-
Ethnic Studies	78100.0	131,386	131,386	-0-	-0-
A-G Success Grant	74120.0	524,511	131,128	-0-	-0-
A-G LLM Grant	74130.0	196,637	49,159	-0-	-0-

Special Education Federal and State AB602 Funding

The District assumes Special Education flat funding with the exception of AB602 which has a projected COLA assumption. Districts throughout the state continue to be underfunded which requires contributions from the unrestricted general fund to restricted Special Ed funding in order to meet student needs.

Program	Adopted Budget 2022-23	First Interim 2022-23	Projected 2023-24	Projected 2024-25
Federal SPED funding	\$3,346,192	\$3,346,192	\$3,346,192	\$3,346,192
State SPED Funding	\$13,537,711	\$13,182,188	\$13,257,548	\$13,712,323

Expenditure Assumptions

The following expenditure assumptions are for First Interim 2022-23, and the multi-year projection 2023-24 and 2024-25.

Combined Unrestricted and Restricted Overview:

EXPENDITURE CATEGORIES	Adopted Budget 2022-23	First Interim 2022-23	Projected Budget 2023-24	Projected Budget 2024-25
Certificated Salaries	\$85,259,341	\$86,180,862	\$82,034,347	\$83,371,379
Classified Salaries	33,258,386	35,591,065	34,082,135	35,274,271
Employee Benefits	44,889,016	46,028,067	44,251,222	46,828,839
Books & Supplies	5,119,003	24,971,084	7,699,852	7,681,928
Services/Other Operations	24,337,190	28,498,478	25,338,132	26,929,903
Capital Outlay	428,455	836,289	-	-
Other Outgo (excluding indirect)	2,527,017	2,491,708	2,562,708	2,633,708
Other Outgo (Transfers of Indirect Costs)	(551,861)	(688,970)	(688,970)	(688,970)
Total	\$195,266,547	\$223,908,583	\$195,279,426	\$202,031,058

Differences from Adopted to First Interim:

EXPENDITURE CATEGORIES	Adopted Budget 2021-22	First Interim 2021-22	Difference
Certificated Salaries	85,259,341	86,180,862	921,521
Classified Salaries	33,258,386	35,591,065	2,332,679
Employee Benefits	44,889,016	46,028,067	1,139,051
Books & Supplies	5,119,003	24,971,084	19,852,081
Services/Other Operations	24,337,190	28,498,478	4,161,288
Capital Outlay	428,455	836,289	407,834
Other Outgo (excluding indirect)	2,527,017	2,491,708	(35,309)
Other Outgo (Transfers of Indirect Costs)	(551,861)	(688,970)	(137,109)
Total	195,266,547	223,908,583	28,642,036

Expenditure Differences:

Certificated Salaries

- Step and Column increases
- Teachers paid from one-time COVID funding
- Additional SPED hourly/daily and sub costs
- Additional Title I, III and Expanded Learning Opportunities hourly/sub coverage for professional development

Classified Salaries

- Step and Column increases
- Support staff paid out of one-time COVID funding
- Transitional Kindergarten aides

- Gift funds for coaches and extra hourly

Benefits

- STRS and PERS increases
- Health and Welfare increases

Materials and Supplies

- Expenditures to match gifts and donations revenue
- One-Time COVID funding expenditures
- Carry-over funds not spent from prior-year

Services

- Contracted Services for Special Education needs
- One-Time COVID funding expenditures
- Gifts – Field trips and travel

Capital Outlay

- M&O prior year projects to continue
- Gifts for Bret Harte kiln, Miller auditorium and Edison marquee

Salary step and column – Each employee is hired at a specific salary range known as step and column. Employees, depending on experience & degrees held, move within that negotiated salary step and column. The amounts below are the estimated costs of step and column movement for First Interim and the multi-year projection:

	Adopted Budget 2022-23	First Interim 2022-23	Projected 2023-24	Projected 2024-25
BTA Step Increase	\$846,100	\$846,100	\$846,100	\$846,100
CSEA Step Increase	\$351,127	\$351,127	\$351,127	\$351,127
BASA Step Increase	\$141,970	\$141,970	\$141,970	\$141,970
BTA Column	\$100,000	\$100,000	\$100,000	\$100,000

Employee Salary, Benefits, and Statutory Benefits

- Health and welfare have been calculated for First Interim. For the multi-year projection, an increase of 2% has been projected.
- The District will continue to pay current and eligible retiree benefits up to the district cap of \$12,120.
- OPEB (GASB) current year contributions will continue until the trust is spent down. That is projected to be half way through 2023-24. The full expense returns to benefits and the general fund in 2024-25.

The following table represents the contribution obligation to statutory benefits:

	Adopted Budget 2022-23	First Interim 2022-23	Projected 2023-24	Projected 2024-25
PERS	25.37%	25.37%	25.20%	24.60%
STRS	19.10%	19.10%	19.10%	19.10%
OASDI	6.20%	6.20%	6.20%	6.20%
SUI	0.50%	0.50%	0.20%	0.20%
APPLE	3.75%	3.75%	3.75%	3.75%
MEDICARE	1.45%	1.45%	1.45%	1.45%
W/C	1.93%	1.93%	1.93%	1.93%

Consumer Price Index (CPI) is applied to unrestricted supplies (object code 4000-4999) and Services (object code 5000-5999). This includes utilities, water, electricity and gas. Below is the annual percentage:

2022-23	2023-24	2024-25
5.75%	2.58%	2.20%

Minimum Wage is due to increase in January 2023, 2024 and 2025. There is an estimated assumption included in the multi-year projection for this increase.

2022-23	2023-24	2024-25
\$15.50	\$16.00	\$16.40

General Fund Contributions

Program contributions from General Fund Unrestricted to Restricted:

	Adopted Budget 2022-23	First Interim 2022-23	Projected 2023-24	Projected 2024-25
Special Education	(22,917,071)	(26,141,844)	(26,959,536)	(27,915,925)
Routine Restricted Maintenance	(5,766,566)	(6,452,684)	(5,844,798)	(6,040,931)
District Rentals Revenue	64,316	238,147	87,490	200,908
Totals:	(\$28,619,321)	(\$32,356,381)	(\$32,716,845)	(\$33,755,948)

Differences between Adopted Budget and First Interim

- **Special Ed**
 - Increase in staff to support students with individualized education programs (IEP)
 - Increase of agency costs being filled by vacancies as well as supports for students with and IEP
 - Increase in contracted services and transportation
- **Routine Restricted Maintenance (RRM)**
 - The minimum contribution required for RRM is 3% of the total general fund expenditures. As expenditures change, so does the 3%.

Transfers In/Out

This amount is a contribution from the General Fund to other funds/programs. The chart below explains the transfers in/out from General Fund to the following programs:

	Adopted Budget 2022-23	First Interim 2022-23	Projected 2023-24	Projected 2024-25
Fund 12 – Monterey High Infant Program – Self Support	\$-0-	\$240,878	\$232,103	\$127,111

Fund 12 –

- Transfer of funds from the General Fund to support the Monterey Infant Program.

Operational Site Budgets

- Elementary Schools receive \$58.85, Middle Schools receive \$68.00, and High Schools receive \$99.00 per enrolled student. The allocation is calculated on projected enrollment.

Some of the cost of personnel who are typically part of unrestricted expenditures were able to be paid from COVID one-time funds per the state and federal guidelines in fiscal year 2022-23. This movement of expenditures from unrestricted to restricted provides relief to the General Fund. It is important to note that this relief is one-time. Once the one-time funds are expended, personnel, materials and service expenses which utilized these one-time COVID funds, return to the unrestricted general fund which is represented in the Multi-Year Projection.

One-Time COVID Funding Overview	2022-23
Certificated personnel such as additional hours for staff for extended learning and stipends	\$4,007,426
Classified personnel such as additional hours for staff for extended learning and stipends	624,174
Benefits for the personnel above	1,730,894
Books and Supplies such as additional curriculum, materials and technology to meet the Board of Education and District's goal of one to one technology, personal protective equipment, MERV-13 filters and facility supplies to repair window and ventilation	162,866
Services such as facilities HVAC, window and ventilation repairs, Instructional contracted services and consultants used for professional development for help students with learning loss, Special Education services for student supports and interventions due to learning loss, COVID testing services and contracted nursing support	1,869,202
Indirect	307,657
Total	\$8,702,219

Description	Object Code	Adopted Budget 2022-23			First Interim 2022-23			Projected Year 2023-24			Projected Year 2024-25		
		Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
A. Revenues				-									
LCFF Sources	8010-8099	153,674,072		153,674,072	161,086,440		161,086,440	163,349,100		163,349,100	162,819,082		162,819,082
Federal Revenue	8100-8299	-	5,763,978	5,763,978	-	13,977,685	13,977,685	-	5,711,696	5,711,696	-	5,711,696	5,711,696
Other State Revenues	8300-8599	3,215,182	18,820,955	22,036,137	3,233,923	45,119,866	48,353,789	3,190,118	19,697,522	22,887,640	3,127,108	20,123,424	23,250,532
Other Local Revenues	8600-8799	255,400	1,547,381	1,802,781	303,004	2,192,113	2,495,117	303,004	1,582,751	1,885,755	303,004	1,582,751	1,885,755
Total Revenue		157,144,654	26,132,314	183,276,968	164,623,367	61,289,664	225,913,031	166,842,222	26,991,969	193,834,191	166,249,194	27,417,871	193,667,065
B. Expenditures				-									
Certificated Salaries	1000-1999	67,076,828	18,182,513	85,259,341	66,585,376	19,595,486	86,180,862	67,571,746	14,462,601	82,034,347	68,761,260	14,610,119	83,371,379
Classified Salaries	2000-2999	20,634,854	12,623,532	33,258,386	22,181,248	13,409,817	35,591,065	21,517,639	12,564,497	34,082,135	22,383,097	12,891,174	35,274,271
Employee Benefits	3000-3999	32,505,617	12,383,399	44,889,016	32,963,355	13,064,712	46,028,067	33,247,785	11,003,437	44,251,222	35,693,717	11,135,122	46,828,839
Books and Supplies	4000-4999	1,724,551	3,394,452	5,119,003	2,279,031	22,692,053	24,971,084	2,337,830	5,362,022	7,699,852	2,389,262	5,292,666	7,681,928
Services and Other Operating Expenditures	5000-5999	10,913,148	13,424,042	24,337,190	10,008,997	18,489,481	28,498,478	10,593,351	14,744,781	25,338,132	11,158,542	15,771,361	26,929,903
Capital Outlay/Depreciation	6000-6999	1,334	427,121	428,455	-	836,289	836,289	-	-	-	-	-	-
Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,609,086	917,931	2,527,017	1,619,381	872,327	2,491,708	1,690,381	872,327	2,562,708	1,761,381	872,327	2,633,708
Other Outgo - Transfers of Indirect Costs	7300-7399	(1,408,486)	856,625	(551,861)	(2,050,958)	1,361,988	(688,970)	(1,535,307)	846,337	(688,970)	(1,438,989)	750,019	(688,970)
Total Expenditures		133,056,932	62,209,615	195,266,547	133,586,430	90,322,153	223,908,583	135,423,424	59,856,002	195,279,426	140,708,270	61,322,788	202,031,058
C. Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources and Uses		24,087,722	(36,077,301)	(11,989,579)	31,036,937	(29,032,489)	2,004,448	31,418,798	(32,864,033)	(1,445,235)	25,540,924	(33,904,917)	(8,363,993)
D. Other Financing Sources/Uses				-			-			-			-
Interfund Transfers				-			-			-			-
Transfers In	8900-8929	-	-	-			-			-			-
Transfers Out	7600-7629			-	(240,878)		(240,878)	(232,103)	-	(232,103)	(127,111)		(127,111)
Other Sources/Uses				-			-			-			-
Sources	8930-8979	-	-	-			-			-	-	-	-
Uses	7630-7699	-	-	-			-			-	-	-	-
Other Adjustments - Other Financing Uses				-			-			-			-
Contributions	8980-8999	(28,619,321)	28,619,321	-	(32,356,381)	32,356,381	-	(32,716,845)	32,716,845	-	(33,755,948)	33,755,948	-
Total Other Financing Sources/Uses		(28,619,321)	28,619,321	-	(32,597,259)	32,356,381	(240,878)	(32,948,948)	32,716,845	(232,103)	(33,883,059)	33,755,948	(127,111)
Net Increase (Decrease) in Fund Balance		(4,531,599)	(7,457,980)	(11,989,579)	(1,560,322)	3,323,892	1,763,570	(1,530,150)	(147,188)	(1,677,338)	(8,342,135)	(148,969)	(8,491,104)
F. Fund Balance, Reserves/Net Position				-			-			-			-
Beginning Fund Balance/Net Position				-			-			-			-
As of July 1 - Unaudited	9791	20,639,774	17,062,015	37,701,788	20,639,774	17,062,015	37,701,788	19,079,452	20,385,907	39,465,358	17,549,301	20,238,719	37,788,020
Audit Adjustments	9793	-	-	-			-			-	-	-	-
As of July 1- Audited				-			-			-			-
Other Restatements	9795	-	-	-			-			-	-	-	-
Adjusted Beginning Balance				-			-			-			-
Ending Balance/Net Position, June 30		16,108,175	9,604,035	25,712,209	19,079,452	20,385,907	39,465,358	17,549,301	20,238,719	37,788,020	9,207,166	20,089,750	29,296,916
Components of Ending Fund Balance				-			-			-			-
Nonspendable (Revolving Cash / Stores)	9710-9719	100,060	-	100,060	100,060	-	100,060	100,060	-	100,060	100,060	-	100,060
Restricted	9740	-		-	-		-	-	-	-	-		-
Committed				-			-			-			-
Facilities Repairs (Roofs/HVAC)		1,000,000		1,000,000	1,000,000		1,000,000	1,000,000		1,000,000			-
STRS/PERS		2,900,000		2,900,000	2,900,000		2,900,000	2,900,000		2,900,000			-
Textbooks		1,000,000		1,000,000	1,000,000		1,000,000	1,000,000		1,000,000			-
Technology		3,000,000		3,000,000	3,000,000		3,000,000	3,000,000		3,000,000	-		-
Stabilization Arrangements	9750	-	-	-	-	-	-	-	-	-	-	-	-
Other Commitments	9760	-	-	-	-	-	-	-	-	-	-	-	-
Site Carry Over				-			-			-			-
Restricted Gift Carry Over			-	-		-	-		-	-		-	-
Assigned LCAP Supplemental Cumulative		1,256,268		1,256,268	2,634,749		2,634,749	-	-	-		-	-
Restricted Carry-Over			1,678,091	1,678,091			-		-	-		-	-
Restricted One time State & Federal Funding			7,925,944	7,925,944			-		-	-		-	-
Restricted One Time - Learning Recovery Block Grant				-		11,589,207	11,589,207		11,486,332	11,486,332		11,382,128	11,382,128
Restricted One Time - Arts/Music/Instructional				-		8,796,700	8,796,700		8,752,387	8,752,387		8,707,622	8,707,622
CSEA Job Study		-		-		-	-		-	-		-	-
Vacation Liability		272,000	-	272,000	272,000	-	272,000	272,000	-	272,000	272,000	-	272,000
Fiscal Stability Assigned			-	-		-	-		-	-		-	-
Other Assignments	9780			-			-			-			-
Unassigned/Unappropriated				-			-			-			-
Reserve for Economic Uncertainties	9789	5,857,996		5,857,996	6,724,484		6,724,484	5,865,346		5,865,346	6,064,745		6,064,745
Board Approved Reserve	9790	721,850	(0)	721,850	1,448,159	(0)	1,448,159	3,411,895	(0)	3,411,895	2,770,361	(0)	2,770,361

G = General
Ledger Data; S =
Supplemental
Data

		Data Supplied For:			
Form	Description	2022-23 Original Budget	2022-23 Board Approved Operating Budget	2022-23 Actuals to Date	2022-23 Projected Totals
01I	General Fund/County School Service Fund	GS	GS	GS	GS
08I	Student Activity Special Revenue Fund				
09I	Charter Schools Special Revenue Fund				
10I	Special Education Pass- Through Fund				
11I	Adult Education Fund	G	G	G	G
12I	Child Development Fund	G	G	G	G
13I	Cafeteria Special Revenue Fund	G	G	G	G
14I	Deferred Maintenance Fund	G	G	G	G
15I	Pupil Transportation Equipment Fund				
17I	Special Reserve Fund for Other Than Capital Outlay Projects				
18I	School Bus Emissions Reduction Fund				
19I	Foundation Special Revenue Fund				
20I	Special Reserve Fund for Postemployment Benefits				
21I	Building Fund	G	G	G	G
25I	Capital Facilities Fund	G	G	G	G
30I	State School Building Lease- Purchase Fund				
35I	County School Facilities Fund			G	

40I	Special Reserve Fund for Capital Outlay Projects	G	G	G	G
49I	Capital Project Fund for Blended Component Units				
51I	Bond Interest and Redemption Fund	G	G		G
52I	Debt Service Fund for Blended Component Units				
53I	Tax Override Fund				
56I	Debt Service Fund				
57I	Foundation Permanent Fund				
61I	Cafeteria Enterprise Fund				
62I	Charter Schools Enterprise Fund				
63I	Other Enterprise Fund				
66I	Warehouse Revolving Fund				
67I	Self-Insurance Fund	G	G	G	G
71I	Retiree Benefit Fund	G	G	G	G
73I	Foundation Private-Purpose Trust Fund				
76I	Warrant/Pass-Through Fund				
95I	Student Body Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				S
CHG	Change Order Form				
CI	Interim Certification				S
ESMOE	Every Student Succeeds Act Maintenance of Effort				GS
ICR	Indirect Cost Rate Worksheet				S
MYPI	Multiyear Projections - General Fund	S	S	S	GS

SAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review	S	S	S	S

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

Signed: _____
District Superintendent or Designee

Date: _____

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

To the County Superintendent of Schools:

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

Meeting Date: December 15, 2022

Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

 X POSITIVE CERTIFICATION

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

 QUALIFIED CERTIFICATION

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

 NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Andrew Cantwell

Telephone: 818-729-4473

Title: Assistant Superintendent of Admin Services

E-mail: andrewcantwell@burbankusd.org

Criteria and Standards Review Summary

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

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

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

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	153,674,072.00	153,674,072.00	30,187,774.33	161,086,440.00	7,412,368.00	4.8%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,215,182.00	3,215,182.00	462,140.02	3,233,923.00	18,741.00	0.6%
4) Other Local Revenue		8600-8799	255,400.00	255,400.00	5,186.67	303,004.00	47,604.00	18.6%
5) TOTAL, REVENUES			157,144,654.00	157,144,654.00	30,655,101.02	164,623,367.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	67,076,828.00	67,076,828.00	19,179,236.06	66,585,376.00	491,452.00	0.7%
2) Classified Salaries		2000-2999	20,634,854.00	20,634,854.00	3,860,430.71	22,181,248.00	(1,546,394.00)	-7.5%
3) Employee Benefits		3000-3999	32,505,617.00	32,505,617.00	7,449,387.49	32,963,355.00	(457,738.00)	-1.4%
4) Books and Supplies		4000-4999	1,724,551.00	2,258,690.00	446,281.25	2,279,031.00	(20,341.00)	-0.9%
5) Services and Other Operating Expenditures		5000-5999	10,913,148.00	10,913,148.00	4,990,132.39	10,008,997.00	904,151.00	8.3%
6) Capital Outlay		6000-6999	1,334.00	1,334.00	0.00	0.00	1,334.00	100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,609,086.00	1,609,086.00	322,553.55	1,619,381.00	(10,295.00)	-0.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,408,486.00)	(1,408,486.00)	(24,771.88)	(2,050,958.00)	642,472.00	-45.6%
9) TOTAL, EXPENDITURES			133,056,932.00	133,591,071.00	36,223,249.57	133,586,430.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			24,087,722.00	23,553,583.00	(5,568,148.55)	31,036,937.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	240,878.00	(240,878.00)	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	(28,619,321.00)	(28,619,321.00)	0.00	(32,356,381.00)	(3,737,060.00)	13.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			(28,619,321.00)	(28,619,321.00)	0.00	(32,597,259.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,531,599.00)	(5,065,738.00)	(5,568,148.55)	(1,560,322.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	20,639,773.74	20,639,773.74		20,639,773.74	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)			20,639,773.74	20,639,773.74		20,639,773.74		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,639,773.74	20,639,773.74		20,639,773.74		
2) Ending Balance, June 30 (E + F1e)			16,108,174.74	15,574,035.74		19,079,451.74		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	25,060.00	25,060.00		25,060.00		
Stores		9712	75,000.00	75,000.00		75,000.00		
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	7,900,000.00	7,900,000.00		7,900,000.00		
d) Assigned								
Other Assignments		9780	1,528,268.00	1,528,268.00		2,906,749.00		
LCAP	0000	9780	1,256,268.00					
Vacation Liability	0000	9780	272,000.00					
LCAP	0000	9780		1,256,268.00				
Vacation Liability	0000	9780		272,000.00				
LCAP	0000	9780				2,634,749.00		
Vacation Liability	0000	9780				272,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	6,579,846.74	6,045,707.74		8,172,642.74		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	71,873,210.00	71,873,210.00	19,054,874.00	65,982,907.00	(5,890,303.00)	-8.2%
Education Protection Account State Aid - Current Year		8012	21,805,246.00	21,805,246.00	9,015,531.00	36,062,122.00	14,256,876.00	65.4%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	168,203.00	168,203.00	0.00	167,419.00	(784.00)	-0.5%
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	37,574,818.00	37,574,818.00	0.00	38,610,696.00	1,035,878.00	2.8%
Unsecured Roll Taxes		8042	490,092.00	490,092.00	371,376.00	437,723.00	(52,369.00)	-10.7%
Prior Years' Taxes		8043	453,750.00	453,750.00	1,601,157.84	1,050,274.00	596,524.00	131.5%
Supplemental Taxes		8044	801,746.00	801,746.00	23,701.67	1,052,171.00	250,425.00	31.2%
Education Revenue Augmentation Fund (ERAF)		8045	9,566,197.00	9,566,197.00	110,230.80	8,202,782.00	(1,363,415.00)	-14.3%
Community Redevelopment Funds (SB 617/699/1992)		8047	10,940,810.00	10,940,810.00	0.00	9,520,346.00	(1,420,464.00)	-13.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	10,903.02	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			153,674,072.00	153,674,072.00	30,187,774.33	161,086,440.00	7,412,368.00	4.8%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			153,674,072.00	153,674,072.00	30,187,774.33	161,086,440.00	7,412,368.00	4.8%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	625,015.00	625,015.00	0.00	669,778.00	44,763.00	7.2%
Lottery - Unrestricted and Instructional Materials		8560	2,433,704.00	2,433,704.00	462,140.02	2,564,145.00	130,441.00	5.4%
Tax Relief Subventions								
Restricted Levies - Other								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	156,463.00	156,463.00	0.00	0.00	(156,463.00)	-100.0%
TOTAL, OTHER STATE REVENUE			3,215,182.00	3,215,182.00	462,140.02	3,233,923.00	18,741.00	0.6%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
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	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	160,000.00	160,000.00	2,207.37	160,000.00	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	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	400.00	400.00	120.00	400.00	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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	95,000.00	95,000.00	2,859.30	142,604.00	47,604.00	50.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			255,400.00	255,400.00	5,186.67	303,004.00	47,604.00	18.6%
TOTAL, REVENUES			157,144,654.00	157,144,654.00	30,655,101.02	164,623,367.00	7,478,713.00	4.8%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	54,515,711.00	54,515,711.00	15,803,326.80	54,551,693.00	(35,982.00)	-0.1%
Certificated Pupil Support Salaries		1200	3,664,008.00	3,664,008.00	1,115,349.24	3,680,017.00	(16,009.00)	-0.4%
Certificated Supervisors' and Administrators' Salaries		1300	6,589,359.00	6,589,359.00	1,616,694.21	6,092,469.00	496,890.00	7.5%
Other Certificated Salaries		1900	2,307,750.00	2,307,750.00	643,865.81	2,261,197.00	46,553.00	2.0%
TOTAL, CERTIFICATED SALARIES			67,076,828.00	67,076,828.00	19,179,236.06	66,585,376.00	491,452.00	0.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,342,373.00	1,342,373.00	247,913.56	1,569,283.00	(226,910.00)	-16.9%
Classified Support Salaries		2200	6,759,696.00	6,759,696.00	1,477,435.83	6,726,078.00	33,618.00	0.5%
Classified Supervisors' and Administrators' Salaries		2300	1,432,268.00	1,432,268.00	415,662.61	1,493,012.00	(60,744.00)	-4.2%
Clerical, Technical and Office Salaries		2400	10,194,355.00	10,194,355.00	1,546,897.18	11,485,874.00	(1,291,519.00)	-12.7%
Other Classified Salaries		2900	906,162.00	906,162.00	172,521.53	907,001.00	(839.00)	-0.1%
TOTAL, CLASSIFIED SALARIES			20,634,854.00	20,634,854.00	3,860,430.71	22,181,248.00	(1,546,394.00)	-7.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	12,535,222.00	12,535,222.00	3,495,053.48	12,504,102.00	31,120.00	0.2%
PERS		3201-3202	5,225,997.00	5,225,997.00	955,913.48	5,573,972.00	(347,975.00)	-6.7%
OASDI/Medicare/Alternative		3301-3302	2,626,167.00	2,626,167.00	617,850.03	2,741,561.00	(115,394.00)	-4.4%
Health and Welfare Benefits		3401-3402	9,752,217.00	9,752,217.00	1,855,584.87	9,963,253.00	(211,036.00)	-2.2%
Unemployment Insurance		3501-3502	438,268.00	438,268.00	115,866.02	444,324.00	(6,056.00)	-1.4%
Workers' Compensation		3601-3602	1,927,746.00	1,927,746.00	409,112.20	1,735,116.00	192,630.00	10.0%
OPEB, Allocated		3701-3702	0.00	0.00	7.41	1,027.00	(1,027.00)	New
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			32,505,617.00	32,505,617.00	7,449,387.49	32,963,355.00	(457,738.00)	-1.4%
BOOKS AND SUPPLIES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Approved Textbooks and Core Curricula Materials		4100	10,769.00	10,769.00	0.00	10,769.00	0.00	0.0%
Books and Other Reference Materials		4200	15,410.00	15,410.00	3,024.11	12,833.00	2,577.00	16.7%
Materials and Supplies		4300	1,657,534.00	2,191,673.00	399,314.98	2,178,229.00	13,444.00	0.6%
Noncapitalized Equipment		4400	40,838.00	40,838.00	43,942.16	77,200.00	(36,362.00)	-89.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,724,551.00	2,258,690.00	446,281.25	2,279,031.00	(20,341.00)	-0.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	13,441.00	13,441.00	14,026.65	24,494.00	(11,053.00)	-82.2%
Dues and Memberships		5300	42,181.00	42,181.00	37,578.50	44,889.00	(2,708.00)	-6.4%
Insurance		5400-5450	2,081,570.00	2,081,570.00	2,032,269.00	2,032,269.00	49,301.00	2.4%
Operations and Housekeeping Services		5500	3,290,200.00	3,290,200.00	1,099,787.97	3,457,642.00	(167,442.00)	-5.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	387,957.00	387,957.00	89,587.96	494,793.00	(106,836.00)	-27.5%
Transfers of Direct Costs		5710	(990,177.00)	(990,177.00)	(4,348.96)	(1,668,339.00)	678,162.00	-68.5%
Transfers of Direct Costs - Interfund		5750	(174,413.00)	(174,413.00)	(1,919.95)	(190,773.00)	16,360.00	-9.4%
Professional/Consulting Services and Operating Expenditures		5800	5,926,712.00	5,926,712.00	1,572,468.81	5,462,994.00	463,718.00	7.8%
Communications		5900	335,677.00	335,677.00	150,682.41	351,028.00	(15,351.00)	-4.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,913,148.00	10,913,148.00	4,990,132.39	10,008,997.00	904,151.00	8.3%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	1,334.00	1,334.00	0.00	0.00	1,334.00	100.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,334.00	1,334.00	0.00	0.00	1,334.00	100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	15,642.00	15,642.00	0.00	15,642.00	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	115,913.00	115,913.00	8,860.00	115,913.00	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								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	446,084.00	446,084.00	64,272.57	426,591.00	19,493.00	4.4%
Other Debt Service - Principal		7439	1,031,447.00	1,031,447.00	249,420.98	1,061,235.00	(29,788.00)	-2.9%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,609,086.00	1,609,086.00	322,553.55	1,619,381.00	(10,295.00)	-0.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(856,625.00)	(856,625.00)	(889.88)	(1,361,988.00)	505,363.00	-59.0%
Transfers of Indirect Costs - Interfund		7350	(551,861.00)	(551,861.00)	(23,882.00)	(688,970.00)	137,109.00	-24.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,408,486.00)	(1,408,486.00)	(24,771.88)	(2,050,958.00)	642,472.00	-45.6%
TOTAL, EXPENDITURES			133,056,932.00	133,591,071.00	36,223,249.57	133,586,430.00	4,641.00	0.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	240,878.00	(240,878.00)	New
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	240,878.00	(240,878.00)	New
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(28,619,321.00)	(28,619,321.00)	0.00	(32,356,381.00)	(3,737,060.00)	13.1%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(28,619,321.00)	(28,619,321.00)	0.00	(32,356,381.00)	(3,737,060.00)	13.1%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(28,619,321.00)	(28,619,321.00)	0.00	(32,597,259.00)	(3,977,938.00)	13.9%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,763,978.00	6,290,828.00	4,499,429.87	13,977,685.00	7,686,857.00	122.2%
3) Other State Revenue		8300-8599	18,820,955.00	19,838,049.00	10,021,068.06	45,119,866.00	25,281,817.00	127.4%
4) Other Local Revenue		8600-8799	1,547,381.00	1,547,381.00	732,610.47	2,192,113.00	644,732.00	41.7%
5) TOTAL, REVENUES			26,132,314.00	27,676,258.00	15,253,108.40	61,289,664.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	18,182,513.00	18,182,513.00	4,799,522.56	19,595,486.00	(1,412,973.00)	-7.8%
2) Classified Salaries		2000-2999	12,623,532.00	12,623,532.00	2,646,646.26	13,409,817.00	(786,285.00)	-6.2%
3) Employee Benefits		3000-3999	12,383,399.00	12,383,399.00	2,525,629.79	13,064,712.00	(681,313.00)	-5.5%
4) Books and Supplies		4000-4999	3,394,452.00	21,459,544.00	2,255,980.45	22,692,053.00	(1,232,509.00)	-5.7%
5) Services and Other Operating Expenditures		5000-5999	13,424,042.00	13,424,042.00	3,657,331.98	18,489,481.00	(5,065,439.00)	-37.7%
6) Capital Outlay		6000-6999	427,121.00	427,121.00	63,104.66	836,289.00	(409,168.00)	-95.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	917,931.00	917,931.00	45,602.52	872,327.00	45,604.00	5.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	856,625.00	856,625.00	889.88	1,361,988.00	(505,363.00)	-59.0%
9) TOTAL, EXPENDITURES			62,209,615.00	80,274,707.00	15,994,708.10	90,322,153.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(36,077,301.00)	(52,598,449.00)	(741,599.70)	(29,032,489.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	28,619,321.00	28,619,321.00	0.00	32,356,381.00	3,737,060.00	13.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			28,619,321.00	28,619,321.00	0.00	32,356,381.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,457,980.00)	(23,979,128.00)	(741,599.70)	3,323,892.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	17,062,013.26	17,062,013.26		17,062,013.26	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)			17,062,013.26	17,062,013.26		17,062,013.26		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,062,013.26	17,062,013.26		17,062,013.26		
2) Ending Balance, June 30 (E + F1e)			9,604,033.26	(6,917,114.74)		20,385,905.26		
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	16,543,121.36	933,483.69		20,542,190.80		
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	(6,939,088.10)	(7,850,598.43)		(156,285.54)		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,930,387.00	2,930,387.00	0.00	2,930,387.00	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	242,374.00	242,374.00	0.00	242,374.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	1,676,909.00	1,676,909.00	493,860.00	2,022,181.00	345,272.00	20.6%
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	298,652.00	332,198.00	33,545.64	436,755.00	104,557.00	31.5%
Title III, Part A, Immigrant Student Program	4201	8290	57,210.00	70,107.00	18,045.05	18,045.00	(52,062.00)	-74.3%
Title III, Part A, English Learner Program	4203	8290	175,500.00	175,500.00	61,476.00	313,249.00	137,749.00	78.5%
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	123,678.00	241,592.00	117,913.22	631,154.00	389,562.00	161.2%
Career and Technical Education	3500-3599	8290	85,837.00	85,837.00	0.00	85,837.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	173,431.00	535,924.00	3,774,589.96	7,297,703.00	6,761,779.00	1,261.7%
TOTAL, FEDERAL REVENUE			5,763,978.00	6,290,828.00	4,499,429.87	13,977,685.00	7,686,857.00	122.2%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	10,735,206.00	10,735,206.00	3,203,122.00	10,735,257.00	51.00	0.0%
Prior Years	6500	8319	42,073.00	42,073.00	0.00	38,325.00	(3,748.00)	-8.9%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	747,100.00	747,100.00	502,376.77	1,010,575.00	263,475.00	35.3%
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	691,995.00	691,995.00	30,605.53	755,804.00	63,809.00	9.2%
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	510,000.00	1,070,194.00	610,420.36	1,121,194.00	51,000.00	4.8%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	6,094,581.00	6,551,481.00	5,674,543.40	31,458,711.00	24,907,230.00	380.2%
TOTAL, OTHER STATE REVENUE			18,820,955.00	19,838,049.00	10,021,068.06	45,119,866.00	25,281,817.00	127.4%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	152,589.00	152,589.00	70,334.50	326,656.00	174,067.00	114.1%
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	67,247.00	67,247.00	0.00	60,280.00	(6,967.00)	-10.4%
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	546,527.00	546,527.00	662,275.97	1,143,437.00	596,910.00	109.2%
Tuition		8710	781,018.00	781,018.00	0.00	661,740.00	(119,278.00)	-15.3%
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								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,547,381.00	1,547,381.00	732,610.47	2,192,113.00	644,732.00	41.7%
TOTAL, REVENUES			26,132,314.00	27,676,258.00	15,253,108.40	61,289,664.00	33,613,406.00	121.5%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	15,005,338.00	15,005,338.00	3,872,615.94	16,115,337.00	(1,109,999.00)	-7.4%
Certificated Pupil Support Salaries		1200	1,241,799.00	1,241,799.00	363,737.19	1,456,305.00	(214,506.00)	-17.3%
Certificated Supervisors' and Administrators' Salaries		1300	475,259.00	475,259.00	135,803.57	468,207.00	7,052.00	1.5%
Other Certificated Salaries		1900	1,460,117.00	1,460,117.00	427,365.86	1,555,637.00	(95,520.00)	-6.5%
TOTAL, CERTIFICATED SALARIES			18,182,513.00	18,182,513.00	4,799,522.56	19,595,486.00	(1,412,973.00)	-7.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	7,002,341.00	7,002,341.00	1,450,349.42	7,297,061.00	(294,720.00)	-4.2%
Classified Support Salaries		2200	4,678,082.00	4,678,082.00	950,391.51	4,963,980.00	(285,898.00)	-6.1%
Classified Supervisors' and Administrators' Salaries		2300	126,411.00	126,411.00	40,898.00	176,219.00	(49,808.00)	-39.4%
Clerical, Technical and Office Salaries		2400	584,929.00	584,929.00	152,485.96	673,437.00	(88,508.00)	-15.1%
Other Classified Salaries		2900	231,769.00	231,769.00	52,521.37	299,120.00	(67,351.00)	-29.1%
TOTAL, CLASSIFIED SALARIES			12,623,532.00	12,623,532.00	2,646,646.26	13,409,817.00	(786,285.00)	-6.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	3,317,655.00	3,317,655.00	804,240.78	3,530,824.00	(213,169.00)	-6.4%
PERS		3201-3202	3,194,591.00	3,194,591.00	631,231.94	3,441,907.00	(247,316.00)	-7.7%
OASDI/Medicare/Alternative		3301-3302	1,243,911.00	1,243,911.00	315,260.71	1,318,608.00	(74,697.00)	-6.0%
Health and Welfare Benefits		3401-3402	3,790,481.00	3,790,481.00	615,265.59	3,976,037.00	(185,556.00)	-4.9%
Unemployment Insurance		3501-3502	170,628.00	170,628.00	38,430.04	161,747.00	8,881.00	5.2%
Workers' Compensation		3601-3602	666,133.00	666,133.00	121,130.31	635,580.00	30,553.00	4.6%
OPEB, Allocated		3701-3702	0.00	0.00	70.42	9.00	(9.00)	New
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			12,383,399.00	12,383,399.00	2,525,629.79	13,064,712.00	(681,313.00)	-5.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	747,100.00	747,100.00	1,610,760.56	4,840,749.00	(4,093,649.00)	-547.9%
Books and Other Reference Materials		4200	53,063.00	53,063.00	11,286.26	73,691.00	(20,628.00)	-38.9%
Materials and Supplies		4300	2,479,834.00	20,544,926.00	399,787.06	16,986,481.00	3,558,445.00	17.3%
Noncapitalized Equipment		4400	113,455.00	113,455.00	234,038.09	771,132.00	(657,677.00)	-579.7%
Food		4700	1,000.00	1,000.00	108.48	20,000.00	(19,000.00)	-1,900.0%
TOTAL, BOOKS AND SUPPLIES			3,394,452.00	21,459,544.00	2,255,980.45	22,692,053.00	(1,232,509.00)	-5.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	273,250.00	273,250.00	83,817.80	378,598.00	(105,348.00)	-38.6%
Travel and Conferences		5200	44,771.00	44,771.00	12,187.44	64,982.00	(20,211.00)	-45.1%
Dues and Memberships		5300	952.00	952.00	49.95	1,202.00	(250.00)	-26.3%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,305.00	2,305.00	0.00	2,305.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	353,713.00	353,713.00	100,827.93	567,597.00	(213,884.00)	-60.5%
Transfers of Direct Costs		5710	990,177.00	990,177.00	4,348.96	1,668,339.00	(678,162.00)	-68.5%
Transfers of Direct Costs - Interfund		5750	272,120.00	272,120.00	4,095.00	91,360.00	180,760.00	66.4%
Professional/Consulting Services and Operating Expenditures		5800	11,475,434.00	11,475,434.00	3,449,245.25	15,533,676.00	(4,058,242.00)	-35.4%
Communications		5900	11,320.00	11,320.00	2,759.65	181,422.00	(170,102.00)	-1,502.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			13,424,042.00	13,424,042.00	3,657,331.98	18,489,481.00	(5,065,439.00)	-37.7%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	43,690.00	43,690.00	0.00	80,455.00	(36,765.00)	-84.1%
Buildings and Improvements of Buildings		6200	310,902.00	310,902.00	42,647.77	614,006.00	(303,104.00)	-97.5%
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	62,528.00	62,528.00	0.00	90,231.00	(27,703.00)	-44.3%
Equipment Replacement		6500	10,001.00	10,001.00	20,456.89	51,597.00	(41,596.00)	-415.9%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			427,121.00	427,121.00	63,104.66	836,289.00	(409,168.00)	-95.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	781,018.00	781,018.00	0.00	735,414.00	45,604.00	5.8%
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	12,733.00	12,733.00	4,209.44	12,733.00	0.00	0.0%
Other Debt Service - Principal		7439	124,180.00	124,180.00	41,393.08	124,180.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			917,931.00	917,931.00	45,602.52	872,327.00	45,604.00	5.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	856,625.00	856,625.00	889.88	1,361,988.00	(505,363.00)	-59.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			856,625.00	856,625.00	889.88	1,361,988.00	(505,363.00)	-59.0%
TOTAL, EXPENDITURES			62,209,615.00	80,274,707.00	15,994,708.10	90,322,153.00	(10,047,446.00)	-12.5%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%

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%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	28,619,321.00	28,619,321.00	0.00	32,356,381.00	3,737,060.00	13.1%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			28,619,321.00	28,619,321.00	0.00	32,356,381.00	3,737,060.00	13.1%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			28,619,321.00	28,619,321.00	0.00	32,356,381.00	(3,737,060.00)	-13.1%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	153,674,072.00	153,674,072.00	30,187,774.33	161,086,440.00	7,412,368.00	4.8%
2) Federal Revenue		8100-8299	5,763,978.00	6,290,828.00	4,499,429.87	13,977,685.00	7,686,857.00	122.2%
3) Other State Revenue		8300-8599	22,036,137.00	23,053,231.00	10,483,208.08	48,353,789.00	25,300,558.00	109.7%
4) Other Local Revenue		8600-8799	1,802,781.00	1,802,781.00	737,797.14	2,495,117.00	692,336.00	38.4%
5) TOTAL, REVENUES			183,276,968.00	184,820,912.00	45,908,209.42	225,913,031.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	85,259,341.00	85,259,341.00	23,978,758.62	86,180,862.00	(921,521.00)	-1.1%
2) Classified Salaries		2000-2999	33,258,386.00	33,258,386.00	6,507,076.97	35,591,065.00	(2,332,679.00)	-7.0%
3) Employee Benefits		3000-3999	44,889,016.00	44,889,016.00	9,975,017.28	46,028,067.00	(1,139,051.00)	-2.5%
4) Books and Supplies		4000-4999	5,119,003.00	23,718,234.00	2,702,261.70	24,971,084.00	(1,252,850.00)	-5.3%
5) Services and Other Operating Expenditures		5000-5999	24,337,190.00	24,337,190.00	8,647,464.37	28,498,478.00	(4,161,288.00)	-17.1%
6) Capital Outlay		6000-6999	428,455.00	428,455.00	63,104.66	836,289.00	(407,834.00)	-95.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,527,017.00	2,527,017.00	368,156.07	2,491,708.00	35,309.00	1.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(551,861.00)	(551,861.00)	(23,882.00)	(688,970.00)	137,109.00	-24.8%
9) TOTAL, EXPENDITURES			195,266,547.00	213,865,778.00	52,217,957.67	223,908,583.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(11,989,579.00)	(29,044,866.00)	(6,309,748.25)	2,004,448.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	240,878.00	(240,878.00)	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	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	(240,878.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(11,989,579.00)	(29,044,866.00)	(6,309,748.25)	1,763,570.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	37,701,787.00	37,701,787.00		37,701,787.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			37,701,787.00	37,701,787.00		37,701,787.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			37,701,787.00	37,701,787.00		37,701,787.00		
2) Ending Balance, June 30 (E + F1e)			25,712,208.00	8,656,921.00		39,465,357.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	25,060.00	25,060.00		25,060.00		
Stores		9712	75,000.00	75,000.00		75,000.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

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Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	16,543,121.36	933,483.69		20,542,190.80		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	7,900,000.00	7,900,000.00		7,900,000.00		
d) Assigned								
Other Assignments		9780	1,528,268.00	1,528,268.00		2,906,749.00		
LCAP	0000	9780	1,256,268.00					
Vacation Liability	0000	9780	272,000.00					
LCAP	0000	9780		1,256,268.00				
Vacation Liability	0000	9780		272,000.00				
LCAP	0000	9780				2,634,749.00		
Vacation Liability	0000	9780				272,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	6,579,846.74	6,045,707.74		8,172,642.74		
Unassigned/Unappropriated Amount		9790	(6,939,088.10)	(7,850,598.43)		(156,285.54)		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	71,873,210.00	71,873,210.00	19,054,874.00	65,982,907.00	(5,890,303.00)	-8.2%
Education Protection Account State Aid - Current Year		8012	21,805,246.00	21,805,246.00	9,015,531.00	36,062,122.00	14,256,876.00	65.4%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	168,203.00	168,203.00	0.00	167,419.00	(784.00)	-0.5%
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	37,574,818.00	37,574,818.00	0.00	38,610,696.00	1,035,878.00	2.8%
Unsecured Roll Taxes		8042	490,092.00	490,092.00	371,376.00	437,723.00	(52,369.00)	-10.7%
Prior Years' Taxes		8043	453,750.00	453,750.00	1,601,157.84	1,050,274.00	596,524.00	131.5%
Supplemental Taxes		8044	801,746.00	801,746.00	23,701.67	1,052,171.00	250,425.00	31.2%
Education Revenue Augmentation Fund (ERAF)		8045	9,566,197.00	9,566,197.00	110,230.80	8,202,782.00	(1,363,415.00)	-14.3%
Community Redevelopment Funds (SB 617/699/1992)		8047	10,940,810.00	10,940,810.00	0.00	9,520,346.00	(1,420,464.00)	-13.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	10,903.02	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			153,674,072.00	153,674,072.00	30,187,774.33	161,086,440.00	7,412,368.00	4.8%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			153,674,072.00	153,674,072.00	30,187,774.33	161,086,440.00	7,412,368.00	4.8%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,930,387.00	2,930,387.00	0.00	2,930,387.00	0.00	0.0%
Special Education Discretionary Grants		8182	242,374.00	242,374.00	0.00	242,374.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	1,676,909.00	1,676,909.00	493,860.00	2,022,181.00	345,272.00	20.6%
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	298,652.00	332,198.00	33,545.64	436,755.00	104,557.00	31.5%
Title III, Part A, Immigrant Student Program	4201	8290	57,210.00	70,107.00	18,045.05	18,045.00	(52,062.00)	-74.3%
Title III, Part A, English Learner Program	4203	8290	175,500.00	175,500.00	61,476.00	313,249.00	137,749.00	78.5%
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	123,678.00	241,592.00	117,913.22	631,154.00	389,562.00	161.2%
Career and Technical Education	3500-3599	8290	85,837.00	85,837.00	0.00	85,837.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	173,431.00	535,924.00	3,774,589.96	7,297,703.00	6,761,779.00	1,261.7%
TOTAL, FEDERAL REVENUE			5,763,978.00	6,290,828.00	4,499,429.87	13,977,685.00	7,686,857.00	122.2%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	10,735,206.00	10,735,206.00	3,203,122.00	10,735,257.00	51.00	0.0%
Prior Years	6500	8319	42,073.00	42,073.00	0.00	38,325.00	(3,748.00)	-8.9%
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	625,015.00	625,015.00	0.00	669,778.00	44,763.00	7.2%
Lottery - Unrestricted and Instructional Materials		8560	3,180,804.00	3,180,804.00	964,516.79	3,574,720.00	393,916.00	12.4%
Tax Relief Subventions								
Restricted Levies - Other								

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Revenues, Expenditures, and Changes in Fund Balance

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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	691,995.00	691,995.00	30,605.53	755,804.00	63,809.00	9.2%
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	510,000.00	1,070,194.00	610,420.36	1,121,194.00	51,000.00	4.8%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	6,251,044.00	6,707,944.00	5,674,543.40	31,458,711.00	24,750,767.00	369.0%
TOTAL, OTHER STATE REVENUE			22,036,137.00	23,053,231.00	10,483,208.08	48,353,789.00	25,300,558.00	109.7%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	152,589.00	152,589.00	70,334.50	326,656.00	174,067.00	114.1%
Interest		8660	160,000.00	160,000.00	2,207.37	160,000.00	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	67,247.00	67,247.00	0.00	60,280.00	(6,967.00)	-10.4%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	400.00	400.00	120.00	400.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	641,527.00	641,527.00	665,135.27	1,286,041.00	644,514.00	100.5%
Tuition		8710	781,018.00	781,018.00	0.00	661,740.00	(119,278.00)	-15.3%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,802,781.00	1,802,781.00	737,797.14	2,495,117.00	692,336.00	38.4%
TOTAL, REVENUES			183,276,968.00	184,820,912.00	45,908,209.42	225,913,031.00	41,092,119.00	22.2%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	69,521,049.00	69,521,049.00	19,675,942.74	70,667,030.00	(1,145,981.00)	-1.6%
Certificated Pupil Support Salaries		1200	4,905,807.00	4,905,807.00	1,479,086.43	5,136,322.00	(230,515.00)	-4.7%
Certificated Supervisors' and Administrators' Salaries		1300	7,064,618.00	7,064,618.00	1,752,497.78	6,560,676.00	503,942.00	7.1%
Other Certificated Salaries		1900	3,767,867.00	3,767,867.00	1,071,231.67	3,816,834.00	(48,967.00)	-1.3%
TOTAL, CERTIFICATED SALARIES			85,259,341.00	85,259,341.00	23,978,758.62	86,180,862.00	(921,521.00)	-1.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	8,344,714.00	8,344,714.00	1,698,262.98	8,866,344.00	(521,630.00)	-6.3%
Classified Support Salaries		2200	11,437,778.00	11,437,778.00	2,427,827.34	11,690,058.00	(252,280.00)	-2.2%
Classified Supervisors' and Administrators' Salaries		2300	1,558,679.00	1,558,679.00	456,560.61	1,669,231.00	(110,552.00)	-7.1%
Clerical, Technical and Office Salaries		2400	10,779,284.00	10,779,284.00	1,699,383.14	12,159,311.00	(1,380,027.00)	-12.8%
Other Classified Salaries		2900	1,137,931.00	1,137,931.00	225,042.90	1,206,121.00	(68,190.00)	-6.0%
TOTAL, CLASSIFIED SALARIES			33,258,386.00	33,258,386.00	6,507,076.97	35,591,065.00	(2,332,679.00)	-7.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	15,852,877.00	15,852,877.00	4,299,294.26	16,034,926.00	(182,049.00)	-1.1%
PERS		3201-3202	8,420,588.00	8,420,588.00	1,587,145.42	9,015,879.00	(595,291.00)	-7.1%
OASDI/Medicare/Alternative		3301-3302	3,870,078.00	3,870,078.00	933,110.74	4,060,169.00	(190,091.00)	-4.9%
Health and Welfare Benefits		3401-3402	13,542,698.00	13,542,698.00	2,470,850.46	13,939,290.00	(396,592.00)	-2.9%
Unemployment Insurance		3501-3502	608,896.00	608,896.00	154,296.06	606,071.00	2,825.00	0.5%
Workers' Compensation		3601-3602	2,593,879.00	2,593,879.00	530,242.51	2,370,696.00	223,183.00	8.6%
OPEB, Allocated		3701-3702	0.00	0.00	77.83	1,036.00	(1,036.00)	New
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			44,889,016.00	44,889,016.00	9,975,017.28	46,028,067.00	(1,139,051.00)	-2.5%
BOOKS AND SUPPLIES								

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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)
Approved Textbooks and Core Curricula Materials		4100	757,869.00	757,869.00	1,610,760.56	4,851,518.00	(4,093,649.00)	-540.2%
Books and Other Reference Materials		4200	68,473.00	68,473.00	14,310.37	86,524.00	(18,051.00)	-26.4%
Materials and Supplies		4300	4,137,368.00	22,736,599.00	799,102.04	19,164,710.00	3,571,889.00	15.7%
Noncapitalized Equipment		4400	154,293.00	154,293.00	277,980.25	848,332.00	(694,039.00)	-449.8%
Food		4700	1,000.00	1,000.00	108.48	20,000.00	(19,000.00)	-1,900.0%
TOTAL, BOOKS AND SUPPLIES			5,119,003.00	23,718,234.00	2,702,261.70	24,971,084.00	(1,252,850.00)	-5.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	273,250.00	273,250.00	83,817.80	378,598.00	(105,348.00)	-38.6%
Travel and Conferences		5200	58,212.00	58,212.00	26,214.09	89,476.00	(31,264.00)	-53.7%
Dues and Memberships		5300	43,133.00	43,133.00	37,628.45	46,091.00	(2,958.00)	-6.9%
Insurance		5400-5450	2,081,570.00	2,081,570.00	2,032,269.00	2,032,269.00	49,301.00	2.4%
Operations and Housekeeping Services		5500	3,292,505.00	3,292,505.00	1,099,787.97	3,459,947.00	(167,442.00)	-5.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	741,670.00	741,670.00	190,415.89	1,062,390.00	(320,720.00)	-43.2%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	97,707.00	97,707.00	2,175.05	(99,413.00)	197,120.00	201.7%
Professional/Consulting Services and Operating Expenditures		5800	17,402,146.00	17,402,146.00	5,021,714.06	20,996,670.00	(3,594,524.00)	-20.7%
Communications		5900	346,997.00	346,997.00	153,442.06	532,450.00	(185,453.00)	-53.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			24,337,190.00	24,337,190.00	8,647,464.37	28,498,478.00	(4,161,288.00)	-17.1%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	43,690.00	43,690.00	0.00	80,455.00	(36,765.00)	-84.1%
Buildings and Improvements of Buildings		6200	310,902.00	310,902.00	42,647.77	614,006.00	(303,104.00)	-97.5%
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	62,528.00	62,528.00	0.00	90,231.00	(27,703.00)	-44.3%
Equipment Replacement		6500	11,335.00	11,335.00	20,456.89	51,597.00	(40,262.00)	-355.2%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			428,455.00	428,455.00	63,104.66	836,289.00	(407,834.00)	-95.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	15,642.00	15,642.00	0.00	15,642.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	781,018.00	781,018.00	0.00	735,414.00	45,604.00	5.8%
Payments to County Offices		7142	115,913.00	115,913.00	8,860.00	115,913.00	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								

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Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	458,817.00	458,817.00	68,482.01	439,324.00	19,493.00	4.2%
Other Debt Service - Principal		7439	1,155,627.00	1,155,627.00	290,814.06	1,185,415.00	(29,788.00)	-2.6%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,527,017.00	2,527,017.00	368,156.07	2,491,708.00	35,309.00	1.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(551,861.00)	(551,861.00)	(23,882.00)	(688,970.00)	137,109.00	-24.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(551,861.00)	(551,861.00)	(23,882.00)	(688,970.00)	137,109.00	-24.8%
TOTAL, EXPENDITURES			195,266,547.00	213,865,778.00	52,217,957.67	223,908,583.00	(10,042,805.00)	-4.7%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	240,878.00	(240,878.00)	New
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	240,878.00	(240,878.00)	New
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%

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Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00		
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	(240,878.00)	240,878.00	New

Resource	Description	2022-23 Projected Totals
2600	Expanded Learning Opportunities Program	.13
5640		119,627.89
6266	Educator Effectiveness, FY 2021-22	.03
6300	Lottery: Instructional Materials	.08
6520	Special Ed: Project Workability I LEA	.06
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	8,796,700.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	36,649.00
7311	Classified School Employee Professional Development Block Grant	.08
7388	SB 117 COVID-19 LEA Response Funds	.76
7435	Learning Recovery Emergency Block Grant	11,589,208.00
7510	Low-Performing Students Block Grant	4.77
Total, Restricted Balance		20,542,190.80

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	268,139.00	268,139.00	89,878.00	306,240.00	38,101.00	14.2%
3) Other State Revenue		8300-8599	4,098,212.00	4,098,212.00	1,043,676.00	4,145,921.00	47,709.00	1.2%
4) Other Local Revenue		8600-8799	132,778.00	132,778.00	(301.36)	147,733.00	14,955.00	11.3%
5) TOTAL, REVENUES			4,499,129.00	4,499,129.00	1,133,252.64	4,599,894.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,821,509.00	1,821,509.00	417,458.29	2,063,817.00	(242,308.00)	-13.3%
2) Classified Salaries		2000-2999	635,013.00	635,013.00	143,005.80	642,949.00	(7,936.00)	-1.2%
3) Employee Benefits		3000-3999	826,606.00	826,606.00	163,351.38	884,128.00	(57,522.00)	-7.0%
4) Books and Supplies		4000-4999	263,415.00	263,415.00	53,788.53	1,423,139.00	(1,159,724.00)	-440.3%
5) Services and Other Operating Expenditures		5000-5999	184,867.00	184,867.00	133,569.43	360,664.00	(175,797.00)	-95.1%
6) Capital Outlay		6000-6999	95,400.00	95,400.00	0.00	1,000,000.00	(904,600.00)	-948.2%
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	173,995.00	173,995.00	23,882.00	254,108.00	(80,113.00)	-46.0%
9) TOTAL, EXPENDITURES			4,000,805.00	4,000,805.00	935,055.43	6,628,805.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			498,324.00	498,324.00	198,197.21	(2,028,911.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			498,324.00	498,324.00	198,197.21	(2,028,911.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,583,266.62	4,583,266.62		4,583,266.62	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,583,266.62	4,583,266.62		4,583,266.62		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,583,266.62	4,583,266.62		4,583,266.62		
2) Ending Balance, June 30 (E + F1e)			5,081,590.62	5,081,590.62		2,554,355.62		
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	2,829,947.60	2,829,947.60		207,214.60		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	2,251,643.02	2,251,643.02		2,347,141.02		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	268,139.00	268,139.00	89,878.00	306,240.00	38,101.00	14.2%
TOTAL, FEDERAL REVENUE			268,139.00	268,139.00	89,878.00	306,240.00	38,101.00	14.2%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Program	6391	8590	4,085,304.00	4,085,304.00	1,033,251.00	4,133,013.00	47,709.00	1.2%
All Other State Revenue	All Other	8590	12,908.00	12,908.00	10,425.00	12,908.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,098,212.00	4,098,212.00	1,043,676.00	4,145,921.00	47,709.00	1.2%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	23,000.00	23,000.00	(2.94)	23,877.00	877.00	3.8%
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								
Adult Education Fees		8671	75,100.00	75,100.00	(298.42)	97,470.00	22,370.00	29.8%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	34,678.00	34,678.00	0.00	26,386.00	(8,292.00)	-23.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			132,778.00	132,778.00	(301.36)	147,733.00	14,955.00	11.3%
TOTAL, REVENUES			4,499,129.00	4,499,129.00	1,133,252.64	4,599,894.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,144,970.00	1,144,970.00	275,896.25	1,480,565.00	(335,595.00)	-29.3%
Certificated Pupil Support Salaries		1200	155,721.00	155,721.00	40,215.53	149,822.00	5,899.00	3.8%
Certificated Supervisors' and Administrators' Salaries		1300	222,676.00	222,676.00	67,288.15	246,119.00	(23,443.00)	-10.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Certificated Salaries		1900	298,142.00	298,142.00	34,058.36	187,311.00	110,831.00	37.2%
TOTAL, CERTIFICATED SALARIES			1,821,509.00	1,821,509.00	417,458.29	2,063,817.00	(242,308.00)	-13.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	175,547.00	175,547.00	37,731.67	177,633.00	(2,086.00)	-1.2%
Classified Support Salaries		2200	140,605.00	140,605.00	39,474.38	158,325.00	(17,720.00)	-12.6%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	318,861.00	318,861.00	65,799.75	306,991.00	11,870.00	3.7%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			635,013.00	635,013.00	143,005.80	642,949.00	(7,936.00)	-1.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	317,975.00	317,975.00	66,189.48	361,122.00	(43,147.00)	-13.6%
PERS		3201-3202	150,668.00	150,668.00	29,105.92	153,990.00	(3,322.00)	-2.2%
OASDI/Medicare/Alternative		3301-3302	78,283.00	78,283.00	18,811.11	84,096.00	(5,813.00)	-7.4%
Health and Welfare Benefits		3401-3402	213,766.00	213,766.00	37,964.13	219,053.00	(5,287.00)	-2.5%
Unemployment Insurance		3501-3502	12,262.00	12,262.00	2,843.16	13,524.00	(1,262.00)	-10.3%
Workers' Compensation		3601-3602	53,652.00	53,652.00	8,437.58	52,343.00	1,309.00	2.4%
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			826,606.00	826,606.00	163,351.38	884,128.00	(57,522.00)	-7.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	34,796.00	34,796.00	29,955.02	37,824.00	(3,028.00)	-8.7%
Materials and Supplies		4300	43,619.00	43,619.00	21,683.64	352,959.00	(309,340.00)	-709.2%
Noncapitalized Equipment		4400	185,000.00	185,000.00	2,149.87	1,032,356.00	(847,356.00)	-458.0%
TOTAL, BOOKS AND SUPPLIES			263,415.00	263,415.00	53,788.53	1,423,139.00	(1,159,724.00)	-440.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	5,000.00	5,000.00	2,000.00	5,000.00	0.00	0.0%
Travel and Conferences		5200	8,000.00	8,000.00	509.58	8,000.00	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	28,104.00	28,104.00	14,546.93	42,042.00	(13,938.00)	-49.6%
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	4,750.00	4,750.00	775.55	4,750.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	118,065.00	118,065.00	95,272.22	257,924.00	(139,859.00)	-118.5%
Communications		5900	20,948.00	20,948.00	20,465.15	42,948.00	(22,000.00)	-105.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			184,867.00	184,867.00	133,569.43	360,664.00	(175,797.00)	-95.1%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	95,400.00	95,400.00	0.00	1,000,000.00	(904,600.00)	-948.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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			95,400.00	95,400.00	0.00	1,000,000.00	(904,600.00)	-948.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	173,995.00	173,995.00	23,882.00	254,108.00	(80,113.00)	-46.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			173,995.00	173,995.00	23,882.00	254,108.00	(80,113.00)	-46.0%
TOTAL, EXPENDITURES			4,000,805.00	4,000,805.00	935,055.43	6,628,805.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%

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

Resource	Description	2022-23 Projected Totals
6391	Adult Education Program	207,214.60
Total, Restricted Balance		207,214.60

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	218,387.00	218,387.00	91,122.28	359,055.00	140,668.00	64.4%
3) Other State Revenue		8300-8599	710,867.00	710,867.00	382,762.25	787,000.00	76,133.00	10.7%
4) Other Local Revenue		8600-8799	2,873,307.00	2,873,307.00	79,933.59	2,877,502.00	4,195.00	0.1%
5) TOTAL, REVENUES			3,802,561.00	3,802,561.00	553,818.12	4,023,557.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,326,009.00	1,326,009.00	314,602.38	1,305,703.00	20,306.00	1.5%
2) Classified Salaries		2000-2999	1,154,068.00	1,154,068.00	241,349.96	1,197,610.00	(43,542.00)	-3.8%
3) Employee Benefits		3000-3999	1,086,197.00	1,086,197.00	226,777.35	1,130,449.00	(44,252.00)	-4.1%
4) Books and Supplies		4000-4999	165,852.00	165,852.00	45,406.95	288,857.00	(123,005.00)	-74.2%
5) Services and Other Operating Expenditures		5000-5999	(109,216.00)	(109,216.00)	81,382.16	206,398.00	(315,614.00)	289.0%
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	186,716.00	186,716.00	0.00	212,985.00	(26,269.00)	-14.1%
9) TOTAL, EXPENDITURES			3,809,626.00	3,809,626.00	909,518.80	4,342,002.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,065.00)	(7,065.00)	(355,700.68)	(318,445.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	240,878.00	240,878.00	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	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	240,878.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,065.00)	(7,065.00)	(355,700.68)	(77,567.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	156,912.84	156,912.84		156,912.84	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)			156,912.84	156,912.84		156,912.84		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			156,912.84	156,912.84		156,912.84		
2) Ending Balance, June 30 (E + F1e)			149,847.84	149,847.84		79,345.84		
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	252,318.40	252,318.40		79,346.40		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(102,470.56)	(102,470.56)		(.56)		
FEDERAL REVENUE								
Child Nutrition Programs		8220	24,592.00	24,592.00	3,303.28	24,592.00	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	193,795.00	193,795.00	87,819.00	334,463.00	140,668.00	72.6%
TOTAL, FEDERAL REVENUE			218,387.00	218,387.00	91,122.28	359,055.00	140,668.00	64.4%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	724.00	724.00	149.25	724.00	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	710,143.00	710,143.00	382,613.00	786,276.00	76,133.00	10.7%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			710,867.00	710,867.00	382,762.25	787,000.00	76,133.00	10.7%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	175.00	175.00	0.00	175.00	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	2,873,132.00	2,873,132.00	79,933.59	2,877,327.00	4,195.00	0.1%
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			2,873,307.00	2,873,307.00	79,933.59	2,877,502.00	4,195.00	0.1%
TOTAL, REVENUES			3,802,561.00	3,802,561.00	553,818.12	4,023,557.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,131,588.00	1,131,588.00	260,907.86	1,118,563.00	13,025.00	1.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	194,421.00	194,421.00	53,694.52	187,140.00	7,281.00	3.7%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,326,009.00	1,326,009.00	314,602.38	1,305,703.00	20,306.00	1.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	984,558.00	984,558.00	195,693.96	1,016,387.00	(31,829.00)	-3.2%
Classified Support Salaries		2200	37,183.00	37,183.00	10,515.93	41,801.00	(4,618.00)	-12.4%
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	132,327.00	132,327.00	35,140.07	139,422.00	(7,095.00)	-5.4%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,154,068.00	1,154,068.00	241,349.96	1,197,610.00	(43,542.00)	-3.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	171,665.00	171,665.00	35,554.90	159,700.00	11,965.00	7.0%
PERS		3201-3202	372,277.00	372,277.00	83,407.71	398,956.00	(26,679.00)	-7.2%
OASDI/Medicare/Alternative		3301-3302	131,311.00	131,311.00	31,689.34	137,576.00	(6,265.00)	-4.8%
Health and Welfare Benefits		3401-3402	344,153.00	344,153.00	65,421.99	373,641.00	(29,488.00)	-8.6%
Unemployment Insurance		3501-3502	12,823.00	12,823.00	2,867.74	12,475.00	348.00	2.7%
Workers' Compensation		3601-3602	53,968.00	53,968.00	7,835.67	48,094.00	5,874.00	10.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	7.00	(7.00)	New
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			1,086,197.00	1,086,197.00	226,777.35	1,130,449.00	(44,252.00)	-4.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	91,207.00	91,207.00	19,811.72	192,563.00	(101,356.00)	-111.1%
Noncapitalized Equipment		4400	0.00	0.00	616.17	4,317.00	(4,317.00)	New
Food		4700	74,645.00	74,645.00	24,979.06	91,977.00	(17,332.00)	-23.2%
TOTAL, BOOKS AND SUPPLIES			165,852.00	165,852.00	45,406.95	288,857.00	(123,005.00)	-74.2%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,496.00	1,496.00	299.94	1,496.00	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	21,066.00	21,066.00	5,978.56	23,059.00	(1,993.00)	-9.5%
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	(178,366.00)	(178,366.00)	(3,405.60)	18,754.00	(197,120.00)	110.5%
Professional/Consulting Services and								
Operating Expenditures		5800	44,496.00	44,496.00	78,197.12	161,056.00	(116,560.00)	-262.0%
Communications		5900	2,092.00	2,092.00	312.14	2,033.00	59.00	2.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			(109,216.00)	(109,216.00)	81,382.16	206,398.00	(315,614.00)	289.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	186,716.00	186,716.00	0.00	212,985.00	(26,269.00)	-14.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			186,716.00	186,716.00	0.00	212,985.00	(26,269.00)	-14.1%
TOTAL, EXPENDITURES			3,809,626.00	3,809,626.00	909,518.80	4,342,002.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	0.00	0.00	0.00	240,878.00	240,878.00	New
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	240,878.00	240,878.00	New
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	240,878.00		

Resource	Description	2022-23 Projected Totals
6129	Child Development: Center-Based Reserve Account for Department of Social Services Programs	79,346.40
Total, Restricted Balance		79,346.40

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,710,000.00	3,710,000.00	0.00	2,390,000.00	(1,320,000.00)	-35.6%
3) Other State Revenue		8300-8599	124,000.00	124,000.00	0.00	4,050,000.00	3,926,000.00	3,166.1%
4) Other Local Revenue		8600-8799	763,200.00	763,200.00	13,393.78	410,700.00	(352,500.00)	-46.2%
5) TOTAL, REVENUES			4,597,200.00	4,597,200.00	13,393.78	6,850,700.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,072,200.00	2,072,200.00	411,082.93	2,057,377.00	14,823.00	0.7%
3) Employee Benefits		3000-3999	943,852.00	943,852.00	149,484.91	949,434.00	(5,582.00)	-0.6%
4) Books and Supplies		4000-4999	1,845,726.00	1,845,726.00	503,571.64	2,479,600.00	(633,874.00)	-34.3%
5) Services and Other Operating Expenditures		5000-5999	156,457.00	156,457.00	12,486.22	156,635.00	(178.00)	-0.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	400,000.00	(400,000.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	191,150.00	191,150.00	0.00	221,877.00	(30,727.00)	-16.1%
9) TOTAL, EXPENDITURES			5,209,385.00	5,209,385.00	1,076,625.70	6,264,923.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(612,185.00)	(612,185.00)	(1,063,231.92)	585,777.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(612,185.00)	(612,185.00)	(1,063,231.92)	585,777.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,400,054.94	1,400,054.94		1,400,054.94	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)			1,400,054.94	1,400,054.94		1,400,054.94		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,400,054.94	1,400,054.94		1,400,054.94		
2) Ending Balance, June 30 (E + F1e)			787,869.94	787,869.94		1,985,831.94		
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	787,870.40	787,870.40		1,971,665.40		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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		14,166.93		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(.46)	(.46)		(.39)		
FEDERAL REVENUE								
Child Nutrition Programs		8220	3,710,000.00	3,710,000.00	0.00	2,390,000.00	(1,320,000.00)	-35.6%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			3,710,000.00	3,710,000.00	0.00	2,390,000.00	(1,320,000.00)	-35.6%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	124,000.00	124,000.00	0.00	4,050,000.00	3,926,000.00	3,166.1%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			124,000.00	124,000.00	0.00	4,050,000.00	3,926,000.00	3,166.1%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	759,200.00	759,200.00	13,397.82	409,200.00	(350,000.00)	-46.1%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	4,000.00	4,000.00	(4.04)	1,500.00	(2,500.00)	-62.5%
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			763,200.00	763,200.00	13,393.78	410,700.00	(352,500.00)	-46.2%
TOTAL, REVENUES			4,597,200.00	4,597,200.00	13,393.78	6,850,700.00		
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	1,429,570.00	1,429,570.00	249,050.82	1,374,892.00	54,678.00	3.8%
Classified Supervisors' and Administrators' Salaries		2300	516,876.00	516,876.00	133,348.70	542,466.00	(25,590.00)	-5.0%
Clerical, Technical and Office Salaries		2400	111,054.00	111,054.00	25,522.16	112,419.00	(1,365.00)	-1.2%
Other Classified Salaries		2900	14,700.00	14,700.00	3,161.25	27,600.00	(12,900.00)	-87.8%
TOTAL, CLASSIFIED SALARIES			2,072,200.00	2,072,200.00	411,082.93	2,057,377.00	14,823.00	0.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	525,734.00	525,734.00	74,564.45	541,537.00	(15,803.00)	-3.0%
OASDI/Medicare/Alternative		3301-3302	159,502.00	159,502.00	35,656.32	163,284.00	(3,782.00)	-2.4%

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)
Health and Welfare Benefits		3401-3402	202,800.00	202,800.00	30,873.03	191,584.00	11,216.00	5.5%
Unemployment Insurance		3501-3502	10,292.00	10,292.00	2,348.23	10,774.00	(482.00)	-4.7%
Workers' Compensation		3601-3602	45,524.00	45,524.00	6,042.88	42,205.00	3,319.00	7.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	50.00	(50.00)	New
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			943,852.00	943,852.00	149,484.91	949,434.00	(5,582.00)	-0.6%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	310,726.00	310,726.00	62,699.75	317,995.00	(7,269.00)	-2.3%
Noncapitalized Equipment		4400	55,000.00	55,000.00	6,925.92	586,605.00	(531,605.00)	-966.6%
Food		4700	1,480,000.00	1,480,000.00	433,945.97	1,575,000.00	(95,000.00)	-6.4%
TOTAL, BOOKS AND SUPPLIES			1,845,726.00	1,845,726.00	503,571.64	2,479,600.00	(633,874.00)	-34.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,460.00	1,460.00	425.00	1,638.00	(178.00)	-12.2%
Dues and Memberships		5300	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	21,000.00	21,000.00	2,842.70	21,000.00	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	75,909.00	75,909.00	455.00	75,909.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	53,488.00	53,488.00	8,189.03	53,488.00	0.00	0.0%
Communications		5900	3,600.00	3,600.00	574.49	3,600.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			156,457.00	156,457.00	12,486.22	156,635.00	(178.00)	-0.1%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	400,000.00	(400,000.00)	New
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	400,000.00	(400,000.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	191,150.00	191,150.00	0.00	221,877.00	(30,727.00)	-16.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			191,150.00	191,150.00	0.00	221,877.00	(30,727.00)	-16.1%
TOTAL, EXPENDITURES			5,209,385.00	5,209,385.00	1,076,625.70	6,264,923.00		
INTERFUND TRANSFERS								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS IN								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	1,971,665.01
5460	Child Nutrition: CACFP COVID-19 Emergency Operational Costs Reimbursement (ECR)	.39
Total, Restricted Balance		1,971,665.40

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	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	2,627.00	2,627.00	(.01)	2,627.00	0.00	0.0%
5) TOTAL, REVENUES			2,627.00	2,627.00	(.01)	2,627.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	108,750.00	108,750.00	73,040.90	127,400.00	(18,650.00)	-17.1%
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			108,750.00	108,750.00	73,040.90	127,400.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(106,123.00)	(106,123.00)	(73,040.91)	(124,773.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(106,123.00)	(106,123.00)	(73,040.91)	(124,773.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	615,958.47	615,958.47		615,958.47	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)			615,958.47	615,958.47		615,958.47		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			615,958.47	615,958.47		615,958.47		
2) Ending Balance, June 30 (E + F1e)			509,835.47	509,835.47		491,185.47		
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		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	509,835.47	509,835.47		491,185.47		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2,627.00	2,627.00	(.01)	2,627.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,627.00	2,627.00	(.01)	2,627.00	0.00	0.0%
TOTAL, REVENUES			2,627.00	2,627.00	(.01)	2,627.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
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%

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			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land Improvements		6170	59,670.00	59,670.00	54,390.90	59,670.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	28,000.00	28,000.00	18,650.00	46,650.00	(18,650.00)	-66.6%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	21,080.00	21,080.00	0.00	21,080.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			108,750.00	108,750.00	73,040.90	127,400.00	(18,650.00)	-17.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			108,750.00	108,750.00	73,040.90	127,400.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	34,156.00	34,156.00	.67	54,490.00	20,334.00	59.5%
5) TOTAL, REVENUES			34,156.00	34,156.00	.67	54,490.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	14,054.00	14,054.00	3,518.10	14,072.00	(18.00)	-0.1%
3) Employee Benefits		3000-3999	6,965.00	6,965.00	1,681.97	6,947.00	18.00	0.3%
4) Books and Supplies		4000-4999	0.00	0.00	2,628.27	2,629.00	(2,629.00)	New
5) Services and Other Operating Expenditures		5000-5999	55,000.00	55,000.00	17,851.03	124,160.00	(69,160.00)	-125.7%
6) Capital Outlay		6000-6999	843,179.00	843,179.00	483,285.50	1,340,815.00	(497,636.00)	-59.0%
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			919,198.00	919,198.00	508,964.87	1,488,623.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(885,042.00)	(885,042.00)	(508,964.20)	(1,434,133.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(885,042.00)	(885,042.00)	(508,964.20)	(1,434,133.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,152,286.51	6,152,286.51		6,152,286.51	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)			6,152,286.51	6,152,286.51		6,152,286.51		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,152,286.51	6,152,286.51		6,152,286.51		
2) Ending Balance, June 30 (E + F1e)			5,267,244.51	5,267,244.51		4,718,153.51		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	5,267,244.51	5,267,244.51		4,718,153.51		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	34,156.00	34,156.00	.67	54,490.00	20,334.00	59.5%
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			34,156.00	34,156.00	.67	54,490.00	20,334.00	59.5%
TOTAL, REVENUES			34,156.00	34,156.00	.67	54,490.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%

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	14,054.00	14,054.00	3,518.10	14,072.00	(18.00)	-0.1%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			14,054.00	14,054.00	3,518.10	14,072.00	(18.00)	-0.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	3,566.00	3,566.00	892.52	3,570.00	(4.00)	-0.1%
OASDI/Medicare/Alternative		3301-3302	1,075.00	1,075.00	332.62	1,076.00	(1.00)	-0.1%
Health and Welfare Benefits		3401-3402	1,945.00	1,945.00	389.56	1,959.00	(14.00)	-0.7%
Unemployment Insurance		3501-3502	70.00	70.00	21.74	70.00	0.00	0.0%
Workers' Compensation		3601-3602	309.00	309.00	45.53	272.00	37.00	12.0%
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			6,965.00	6,965.00	1,681.97	6,947.00	18.00	0.3%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	2,628.27	2,629.00	(2,629.00)	New
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	2,628.27	2,629.00	(2,629.00)	New
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	55,000.00	55,000.00	17,851.03	124,160.00	(69,160.00)	-125.7%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			55,000.00	55,000.00	17,851.03	124,160.00	(69,160.00)	-125.7%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	20,000.00	20,000.00	173,030.01	360,808.00	(340,808.00)	-1,704.0%
Buildings and Improvements of Buildings		6200	621,182.00	621,182.00	310,255.49	819,104.00	(197,922.00)	-31.9%
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	201,997.00	201,997.00	0.00	160,903.00	41,094.00	20.3%
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			843,179.00	843,179.00	483,285.50	1,340,815.00	(497,636.00)	-59.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			919,198.00	919,198.00	508,964.87	1,488,623.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	557,935.00	557,935.00	301,236.82	557,935.00	0.00	0.0%
5) TOTAL, REVENUES			557,935.00	557,935.00	301,236.82	557,935.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	27,799.00	27,799.00	40,199.64	48,220.00	(20,421.00)	-73.5%
5) Services and Other Operating Expenditures		5000-5999	1.00	1.00	747.48	11,675.00	(11,674.00)	-1,167,400.0%
6) Capital Outlay		6000-6999	2,156.00	2,156.00	0.00	2,156.00	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			29,956.00	29,956.00	40,947.12	62,051.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			527,979.00	527,979.00	260,289.70	495,884.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			527,979.00	527,979.00	260,289.70	495,884.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,648,520.69	5,648,520.69		5,648,520.69	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,648,520.69	5,648,520.69		5,648,520.69		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,648,520.69	5,648,520.69		5,648,520.69		
2) Ending Balance, June 30 (E + F1e)			6,176,499.69	6,176,499.69		6,144,404.69		
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	6,180,719.03	6,180,719.03		6,144,383.03		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		21.66		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(4,219.34)	(4,219.34)		0.00		
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	15,635.00	15,635.00	(.07)	15,635.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	542,300.00	542,300.00	301,236.89	542,300.00	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			557,935.00	557,935.00	301,236.82	557,935.00	0.00	0.0%
TOTAL, REVENUES			557,935.00	557,935.00	301,236.82	557,935.00		
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%

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	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	16,228.00	16,228.00	15,146.05	22,371.00	(6,143.00)	-37.9%
Noncapitalized Equipment		4400	11,571.00	11,571.00	25,053.59	25,849.00	(14,278.00)	-123.4%
TOTAL, BOOKS AND SUPPLIES			27,799.00	27,799.00	40,199.64	48,220.00	(20,421.00)	-73.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1.00	1.00	747.48	11,675.00	(11,674.00)	-1,167,400.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1.00	1.00	747.48	11,675.00	(11,674.00)	-1,167,400.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,156.00	2,156.00	0.00	2,156.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,156.00	2,156.00	0.00	2,156.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			29,956.00	29,956.00	40,947.12	62,051.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
9010	Other Restricted Local	6,144,383.03
Total, Restricted Balance		6,144,383.03

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	1,962,246.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	1,962,246.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	1,962,246.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	1,962,246.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	1,962,246.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	1,962,246.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	1,962,246.00	0.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%

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

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	1,962,246.00	1,962,246.00	New
4) Other Local Revenue		8600-8799	314,617.00	314,617.00	41.94	314,617.00	0.00	0.0%
5) TOTAL, REVENUES			314,617.00	314,617.00	41.94	2,276,863.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	70,825.00	70,825.00	250.00	137,250.00	(66,425.00)	-93.8%
6) Capital Outlay		6000-6999	248,562.00	248,562.00	0.00	366,673.00	(118,111.00)	-47.5%
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			319,387.00	319,387.00	250.00	503,923.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,770.00)	(4,770.00)	(208.06)	1,772,940.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,770.00)	(4,770.00)	(208.06)	1,772,940.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	13,613,789.76	13,613,789.76		13,613,789.76	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)			13,613,789.76	13,613,789.76		13,613,789.76		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,613,789.76	13,613,789.76		13,613,789.76		
2) Ending Balance, June 30 (E + F1e)			13,609,019.76	13,609,019.76		15,386,729.76		
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	8,329,147.02	8,329,147.02		10,106,857.02		
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	5,279,872.74	5,279,872.74		5,279,872.74		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	1,962,246.00	1,962,246.00	New
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	1,962,246.00	1,962,246.00	New
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	240,000.00	240,000.00	0.00	240,000.00	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	74,617.00	74,617.00	41.94	74,617.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			314,617.00	314,617.00	41.94	314,617.00	0.00	0.0%
TOTAL, REVENUES			314,617.00	314,617.00	41.94	2,276,863.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	35,825.00	35,825.00	0.00	100,000.00	(64,175.00)	-179.1%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	35,000.00	35,000.00	250.00	37,250.00	(2,250.00)	-6.4%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			70,825.00	70,825.00	250.00	137,250.00	(66,425.00)	-93.8%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	248,562.00	248,562.00	0.00	366,673.00	(118,111.00)	-47.5%
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			248,562.00	248,562.00	0.00	366,673.00	(118,111.00)	-47.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			319,387.00	319,387.00	250.00	503,923.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%

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

Resource	Description	2022-23 Projected Totals
6230	California Clean Energy Jobs Act	.42
9010	Other Restricted Local	10,106,856.60
Total, Restricted Balance		10,106,857.02

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	47,247.00	47,247.00	0.00	47,247.00	0.00	0.0%
4) Other Local Revenue		8600-8799	14,270,961.00	14,270,961.00	0.00	14,270,961.00	0.00	0.0%
5) TOTAL, REVENUES			14,318,208.00	14,318,208.00	0.00	14,318,208.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	12,678,660.00	12,678,660.00	0.00	12,678,660.00	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			12,678,660.00	12,678,660.00	0.00	12,678,660.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,639,548.00	1,639,548.00	0.00	1,639,548.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,639,548.00	1,639,548.00	0.00	1,639,548.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	15,139,339.00	15,139,339.00		15,139,339.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,139,339.00	15,139,339.00		15,139,339.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,139,339.00	15,139,339.00		15,139,339.00		
2) Ending Balance, June 30 (E + F1e)			16,778,887.00	16,778,887.00		16,778,887.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	16,778,887.00	16,778,887.00		16,778,887.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	47,247.00	47,247.00	0.00	47,247.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			47,247.00	47,247.00	0.00	47,247.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	12,198,409.00	12,198,409.00	0.00	12,198,409.00	0.00	0.0%
Unsecured Roll		8612	1,036,660.00	1,036,660.00	0.00	1,036,660.00	0.00	0.0%
Prior Years' Taxes		8613	673,336.00	673,336.00	0.00	673,336.00	0.00	0.0%
Supplemental Taxes		8614	261,557.00	261,557.00	0.00	261,557.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	39,037.00	39,037.00	0.00	39,037.00	0.00	0.0%
Interest		8660	43,869.00	43,869.00	0.00	43,869.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	18,093.00	18,093.00	0.00	18,093.00	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			14,270,961.00	14,270,961.00	0.00	14,270,961.00	0.00	0.0%
TOTAL, REVENUES			14,318,208.00	14,318,208.00	0.00	14,318,208.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	3,659,751.00	3,659,751.00	0.00	3,659,751.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	9,018,909.00	9,018,909.00	0.00	9,018,909.00	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)			12,678,660.00	12,678,660.00	0.00	12,678,660.00	0.00	0.0%
TOTAL, EXPENDITURES			12,678,660.00	12,678,660.00	0.00	12,678,660.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,622,130.00	1,622,130.00	0.00	1,536,973.00	(85,157.00)	-5.2%
5) TOTAL, REVENUES			1,622,130.00	1,622,130.00	0.00	1,536,973.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	1,622,131.00	1,622,131.00	643,550.49	1,729,117.00	(106,986.00)	-6.6%
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			1,622,131.00	1,622,131.00	643,550.49	1,729,117.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			(1.00)	(1.00)	(643,550.49)	(192,144.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(1.00)	(1.00)	(643,550.49)	(192,144.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	342,143.91	342,143.91		342,143.91	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)			342,143.91	342,143.91		342,143.91		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			342,143.91	342,143.91		342,143.91		
2) Ending Net Position, June 30 (E + F1e)			342,142.91	342,142.91		149,999.91		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	342,142.91	342,142.91		149,999.91		
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	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								
In-District Premiums/Contributions		8674	1,622,130.00	1,622,130.00	0.00	1,536,973.00	(85,157.00)	-5.2%
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			1,622,130.00	1,622,130.00	0.00	1,536,973.00	(85,157.00)	-5.2%
TOTAL, REVENUES			1,622,130.00	1,622,130.00	0.00	1,536,973.00		
CERTIFICATED SALARIES								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,622,131.00	1,622,131.00	643,550.49	1,729,117.00	(106,986.00)	-6.6%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,622,131.00	1,622,131.00	643,550.49	1,729,117.00	(106,986.00)	-6.6%
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			1,622,131.00	1,622,131.00	643,550.49	1,729,117.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%

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)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	225,000.00	225,000.00	0.00	75,000.00	(150,000.00)	-66.7%
5) TOTAL, REVENUES			225,000.00	225,000.00	0.00	75,000.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	1,630,330.00	1,630,330.00	0.00	1,542,973.00	87,357.00	5.4%
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			1,630,330.00	1,630,330.00	0.00	1,542,973.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			(1,405,330.00)	(1,405,330.00)	0.00	(1,467,973.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(1,405,330.00)	(1,405,330.00)	0.00	(1,467,973.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	2,864,208.80	2,864,208.80		2,864,208.80	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)			2,864,208.80	2,864,208.80		2,864,208.80		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			2,864,208.80	2,864,208.80		2,864,208.80		
2) Ending Net Position, June 30 (E + F1e)			1,458,878.80	1,458,878.80		1,396,235.80		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	1,458,878.80	1,458,878.80		1,396,235.80		
OTHER LOCAL REVENUE								
Interest		8660	75,000.00	75,000.00	0.00	75,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	150,000.00	150,000.00	0.00	0.00	(150,000.00)	-100.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	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			225,000.00	225,000.00	0.00	75,000.00	(150,000.00)	-66.7%
TOTAL, REVENUES			225,000.00	225,000.00	0.00	75,000.00		
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,630,330.00	1,630,330.00	0.00	1,542,973.00	87,357.00	5.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,630,330.00	1,630,330.00	0.00	1,542,973.00	87,357.00	5.4%
TOTAL, EXPENSES			1,630,330.00	1,630,330.00	0.00	1,542,973.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	14,248.74	14,248.74	13,177.17	14,441.14	192.40	1.0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	14,248.74	14,248.74	13,177.17	14,441.14	192.40	1.0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	14,248.74	14,248.74	13,177.17	14,441.14	192.40	1.0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

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

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	NOVEMBER									
A. BEGINNING CASH			36,683,258.16	37,977,114.44	24,813,695.47	26,088,861.35	19,015,226.42	18,552,406.17	44,045,972.61	46,670,896.45
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		3,402,656.00	3,402,656.00	15,140,312.00	6,124,781.00	6,124,781.00	15,140,311.50	6,124,781.00	6,124,780.90
Property Taxes	8020-8079		1,192,573.36	925,423.81	(627.84)	0.00	521,710.42	16,159,634.19	11,536,691.71	2,060,545.24
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		493,860.00	915,056.00	2,188,143.69	902,370.18	421,781.52	389,028.00	295,805.92	46,030.98
Other State Revenue	8300-8599		1,202,926.00	906,266.00	6,285,877.55	2,088,138.53	8,086,013.00	6,793,997.00	1,265,183.00	2,481,301.00
Other Local Revenue	8600-8799		1,189.39	336,183.42	206,522.41	193,901.92	285,476.60	44,927.00	158,304.00	29,793.00
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			6,293,204.75	6,485,585.23	23,820,227.81	9,309,191.63	15,439,762.54	38,527,897.69	19,380,765.63	10,742,451.12
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		75,832.43	6,830,975.81	10,200,207.33	6,877,346.23	6,965,583.41	7,305,551.67	7,134,913.56	7,276,250.18
Classified Salaries	2000-2999		259,635.57	1,538,549.99	2,194,707.61	2,514,183.80	2,961,652.59	2,756,451.00	2,760,557.00	2,713,687.00
Employee Benefits	3000-3999		73,833.14	1,985,810.03	4,253,749.78	3,661,624.33	3,825,177.71	3,403,088.00	3,387,732.00	3,378,222.00
Books and Supplies	4000-4999		711,812.95	1,187,919.01	398,483.98	404,045.76	585,015.79	538,152.00	2,407,294.00	9,554,456.00
Services	5000-5999		449,035.44	3,561,759.04	2,109,941.08	2,526,728.81	2,837,330.08	2,231,382.00	1,895,850.00	2,463,034.00
Capital Outlay	6000-6599		0.00	0.00	33,765.27	29,339.39	18,659.64	112,335.00	259,810.00	15,423.00
Other Outgo	7000-7499		55,554.69	164,946.25	99,579.59	22,975.90	101,675.93	280,421.75	127,659.56	111,205.19
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			1,625,704.22	15,269,960.13	19,290,434.64	16,036,244.22	17,295,095.15	16,627,381.42	17,973,816.12	25,512,277.37
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	(25,639,594.00)	4,358,443.31	(29,967,330.32)	(228,238.90)	222,628.02	565,408.36	(213,654.00)	245,993.00	(113,654.00)
Accounts Receivable	9200-9299	66,406,467.00	2,600.77	29,259,804.58	(91,716.37)	22,958.67	(9,360.20)	4,736,071.00	880,187.00	2,900,094.00
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	26,242.00	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

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Other Current Assets	9340	522,485.00	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		41,315,600.00	4,361,044.08	(707,525.74)	(319,955.27)	245,586.69	556,048.16	4,522,417.00	1,126,180.00	2,786,440.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	19,248,328.00	7,699,235.91	3,551,141.48	(469,333.30)	559,247.12	(834,797.00)	889,587.16	(131,574.00)	(345,621.00)
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	3,869,618.00	35,452.42	120,376.85	3,404,005.32	32,921.91	(1,667.20)	39,779.67	39,779.67	39,779.67
Deferred Inflows of Resources	9690	16,053,812.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		39,171,758.00	7,734,688.33	3,671,518.33	2,934,672.02	592,169.03	(836,464.20)	929,366.83	(91,794.33)	(305,841.33)
<u>Nonoperating</u>										
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		2,143,842.00	(3,373,644.25)	(4,379,044.07)	(3,254,627.29)	(346,582.34)	1,392,512.36	3,593,050.17	1,217,974.33	3,092,281.33
E. NET INCREASE/DECREASE (B - C + D)			1,293,856.28	(13,163,418.97)	1,275,165.88	(7,073,634.93)	(462,820.25)	25,493,566.44	2,624,923.84	(11,677,544.92)
F. ENDING CASH (A + E)			37,977,114.44	24,813,695.47	26,088,861.35	19,015,226.42	18,552,406.17	44,045,972.61	46,670,896.45	34,993,351.53
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):		NOVEMBER							
A. BEGINNING CASH		34,993,351.53	43,116,400.81	43,275,252.64	44,223,716.31				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	15,140,311.40	6,124,780.90	6,124,780.90	15,140,311.40	(2,070,215.00)	0.00	102,045,029.00	102,045,029.00
Property Taxes	8020-8079	41,328.99	11,278,149.37	7,208,956.28	8,117,013.18	12.28	0.00	59,041,410.99	59,041,411.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299	(153,035.96)	445,540.00	281,436.00	5,508,391.00	2,243,277.67	0.00	13,977,685.00	13,977,685.00
Other State Revenue	8300-8599	1,761,168.00	1,871,244.00	2,099,298.00	10,032,308.00	3,480,068.92	0.00	48,353,789.00	48,353,789.00
Other Local Revenue	8600-8799	32,215.00	262,382.00	53,275.00	570,376.00	320,572.00	(.74)	2,495,117.00	2,495,117.00
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		16,821,987.43	19,982,096.27	15,767,746.18	39,368,399.58	3,973,715.87	(.74)	225,913,030.99	225,913,031.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	7,290,900.93	7,289,177.31	7,289,177.31	9,644,930.44	2,000,015.39	0.00	86,180,862.00	86,180,862.00
Classified Salaries	2000-2999	2,717,951.00	2,708,506.00	2,684,770.00	7,650,071.00	2,130,342.44	0.00	35,591,065.00	35,591,065.00
Employee Benefits	3000-3999	3,322,893.00	3,274,720.00	3,270,509.00	11,927,227.00	263,481.01	0.00	46,028,067.00	46,028,067.00
Books and Supplies	4000-4999	1,866,523.00	1,779,745.00	2,322,135.00	1,832,766.00	1,382,735.51	0.00	24,971,084.00	24,971,084.00
Services	5000-5999	2,866,544.00	2,452,729.00	1,822,951.00	2,676,073.00	605,120.55	0.00	28,498,478.00	28,498,478.00
Capital Outlay	6000-6599	112,154.00	0.00	101,762.00	153,040.70	0.00	0.00	836,289.00	836,289.00
Other Outgo	7000-7499	93,365.55	97,037.46	104,397.53	408,887.58	135,031.02	0.00	1,802,738.00	1,802,738.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	240,878.00	0.00	0.00	240,878.00	240,878.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		18,270,331.48	17,601,914.77	17,595,701.84	34,533,873.72	6,516,725.92	0.00	224,149,461.00	224,149,461.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	(654,231.00)	12,058.00	(62,453.00)	(195,436.53)	390,873.06	0.00	(25,639,594.00)	
Accounts Receivable	9200-9299	11,237,234.00	2,820,017.00	1,322,654.00	6,813,210.00	6,512,712.55	0.00	66,406,467.00	
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	26,242.00	0.00	26,242.00	
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	522,485.00	0.00	522,485.00	
Lease Receivable	9380							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		10,583,003.00	2,832,075.00	1,260,201.00	6,617,773.47	7,452,312.61	0.00	41,315,600.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	971,830.00	5,013,625.00	(1,555,998.00)	3,364,561.00	536,423.63	0.00	19,248,328.00	
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	39,779.67	39,779.67	39,779.67	39,849.33	0.00	1.34	3,869,617.99	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	16,053,812.00	0.00	0.00	16,053,812.00	
SUBTOTAL		1,011,609.67	5,053,404.67	(1,516,218.33)	19,458,222.33	536,423.63	1.34	39,171,757.99	
<u>Nonoperating</u>									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS		9,571,393.33	(2,221,329.67)	2,776,419.33	(12,840,448.86)	6,915,888.98	(1.34)	2,143,842.01	
E. NET INCREASE/DECREASE (B - C + D)		8,123,049.28	158,851.83	948,463.67	(8,005,923.00)	4,372,878.93	(2.08)	3,907,412.00	
F. ENDING CASH (A + E)		43,116,400.81	43,275,252.64	44,223,716.31	36,217,793.31				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								40,590,670.16	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			36,217,793.31	32,994,032.03	24,976,458.35	23,897,086.30	19,200,002.20	11,786,557.38	33,602,961.69	36,504,595.07
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		3,412,278.35	3,412,278.35	15,157,631.53	6,142,101.03	6,142,101.03	15,157,631.53	6,142,101.03	6,142,101.03
Property Taxes	8020-8079		724,472.00	989,913.00	(73,587.00)	0.00	784,770.00	18,543,467.00	9,034,897.00	4,560,123.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		8,456.00	0.00	1,013,258.00	912,640.00	100,230.00	819,894.00	1,345,610.00	67,282.00
Other State Revenue	8300-8599		2,160.29	627,616.29	2,980,902.52	2,815,822.52	1,429,430.52	2,057,410.02	1,606,426.51	1,306,426.51
Other Local Revenue	8600-8799		15,402.00	132,658.00	91,320.00	230,145.00	124,967.00	320,721.00	100,142.00	332,012.00
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			4,162,768.64	5,162,465.64	19,169,525.05	10,100,708.55	8,581,498.55	36,899,123.55	18,229,176.54	12,407,944.54
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		72,182.02	6,502,313.03	9,709,429.41	6,546,447.51	6,630,442.48	6,954,051.57	6,791,623.56	6,926,159.89
Classified Salaries	2000-2999		248,629.18	1,473,319.59	2,101,661.25	2,407,592.72	2,836,090.37	2,639,586.41	2,643,519.48	2,598,636.72
Employee Benefits	3000-3999		70,983.39	1,909,152.60	4,089,538.63	3,520,273.21	3,677,511.08	3,271,718.52	3,256,951.89	3,247,809.59
Books and Supplies	4000-4999		219,488.12	366,295.81	122,872.69	124,587.45	180,389.82	165,939.51	742,291.12	2,946,123.44
Services	5000-5999		399,815.91	3,171,343.39	1,878,664.07	2,249,766.01	2,526,321.94	1,986,793.13	1,688,039.44	2,193,053.63
Capital Outlay	6000-6599		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499		61,294.25	168,431.04	51,993.57	116,795.79	41,105.65	292,253.90	132,132.55	115,642.68
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			1,072,392.87	13,590,855.46	17,954,159.62	14,965,462.69	15,891,861.34	15,310,343.04	15,254,558.04	18,027,425.95
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111- 9199	390,873.06	(66,444.04)	456,848.95	3,479.47	(3,393.95)	(8,619.61)	3,257.15	(3,750.15)	1,732.66
Accounts Receivable	9200- 9299	3,973,715.87	155.77	1,750,885.97	(5,488.10)	1,373.71	(560.29)	283,403.03	52,669.62	173,539.72
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	26,242.00	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	522,485.00	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		4,913,315.93	(66,288.27)	2,207,734.92	(2,008.63)	(2,020.24)	(9,179.90)	286,660.18	48,919.47	175,272.38
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500- 9599	6,516,725.92	6,227,297.00	1,727,136.00	319,418.00	(188,775.21)	94,868.51	35,976.00	98,844.21	213,589.00
Due To Other Funds	9610	232,103.00	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	2,243,227.67	20,551.78	69,782.78	1,973,310.85	19,084.93	(966.38)	23,060.38	23,060.38	23,060.38
Deferred Inflows of Resources	9690	16,053,812.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		25,045,868.59	6,247,848.78	1,796,918.78	2,292,728.85	(169,690.28)	93,902.13	59,036.38	121,904.59	236,649.38
<u>Nonoperating</u>										
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		(20,132,552.66)	(6,314,137.05)	410,816.14	(2,294,737.48)	167,670.04	(103,082.03)	227,623.80	(72,985.12)	(61,377.00)
E. NET INCREASE/DECREASE (B - C + D)			(3,223,761.28)	(8,017,573.68)	(1,079,372.05)	(4,697,084.10)	(7,413,444.82)	21,816,404.31	2,901,633.38	(5,680,858.41)
F. ENDING CASH (A + E)			32,994,032.03	24,976,458.35	23,897,086.30	19,200,002.20	11,786,557.38	33,602,961.69	36,504,595.07	30,823,736.66
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):									
A. BEGINNING CASH		30,823,736.66	34,818,135.47	41,045,196.91	39,167,878.26				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	15,157,631.53	6,142,101.03	6,142,101.03	15,157,631.53	0.00	0.00	104,307,689.00	104,307,689.00
Property Taxes	8020-8079	345,687.00	13,456,188.00	4,411,264.00	6,264,217.00	0.00	0.00	59,041,411.00	59,041,411.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299	713,581.00	103,402.00	26,041.00	143,568.00	457,734.00	0.00	5,711,696.00	5,711,696.00
Other State Revenue	8300-8599	1,977,373.75	1,356,426.51	1,906,426.51	1,977,373.76	2,843,844.14	0.00	22,887,639.85	22,887,639.83
Other Local Revenue	8600-8799	50,315.00	33,250.00	54,897.00	211,035.00	188,891.00	0.00	1,885,755.00	1,885,755.00
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		18,244,588.28	21,091,367.54	12,540,729.54	23,753,825.29	3,490,469.14	0.00	193,834,190.85	193,834,190.83
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	6,940,105.73	6,938,465.04	6,938,465.04	9,180,873.91	1,903,787.49	0.00	82,034,346.68	82,034,346.66
Classified Salaries	2000-2999	2,602,719.76	2,593,674.36	2,570,944.99	7,325,736.88	2,040,023.70	0.00	34,082,135.41	34,082,135.40
Employee Benefits	3000-3999	3,194,619.62	3,148,306.29	3,144,257.30	11,466,792.60	253,311.70	(4.41)	44,251,222.01	44,251,221.99
Books and Supplies	4000-4999	575,543.90	548,785.37	716,032.31	565,134.47	426,367.74	0.00	7,699,851.75	7,699,851.76
Services	5000-5999	2,552,333.51	2,183,878.15	1,623,131.04	2,382,739.40	538,790.41	(5.07)	25,374,664.96	25,374,664.96
Capital Outlay	6000-6599	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499	97,023.47	100,855.84	108,537.54	424,303.81	163,367.91	0.00	1,873,738.00	1,873,738.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	232,103.00	0.00	0.00	232,103.00	232,103.00
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		15,962,345.99	15,513,965.05	15,101,368.22	31,577,684.07	5,325,648.95	(9.48)	195,548,061.81	195,548,061.77
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	9,973.67	(183.83)	952.09	2,979.43	(5,958.78)	0.00	390,873.06	
Accounts Receivable	9200-9299	672,428.23	168,747.82	79,146.49	407,697.69	389,716.22	0.00	3,973,715.88	
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	26,242.00	0.00	26,242.00	
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	522,485.00	0.00	522,485.00	
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		682,401.90	168,563.99	80,098.58	410,677.12	932,484.44	0.00	4,913,315.94	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(1,052,815.00)	(504,155.34)	(626,281.83)	171,624.58	0.00	0.00	6,516,725.92	
Due To Other Funds	9610	0.00	0.00	0.00	232,103.00	0.00	0.00	232,103.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	23,060.38	23,060.38	23,060.38	23,101.43	0.00	0.00	2,243,227.67	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	16,053,812.00	0.00	0.00	16,053,812.00	
SUBTOTAL		(1,029,754.62)	(481,094.96)	(603,221.45)	16,480,641.01	0.00	0.00	25,045,868.59	
<u>Nonoperating</u>									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS		1,712,156.52	649,658.95	683,320.03	(16,069,963.89)	932,484.44	0.00	(20,132,552.65)	
E. NET INCREASE/DECREASE (B - C + D)		3,994,398.81	6,227,061.44	(1,877,318.65)	(23,893,822.67)	(902,695.37)	9.48	(21,846,423.61)	(1,713,870.94)
F. ENDING CASH (A + E)		34,818,135.47	41,045,196.91	39,167,878.26	15,274,055.59				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								14,371,369.70	

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	224,149,461.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	13,977,685.00
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	96,045.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	836,289.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	1,624,739.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	240,878.00
6. All Other Financing Uses	All	9100, 9200	7699, 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	30,000.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	661,740.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				3,489,691.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				206,682,085.00
Section II - Expenditures Per ADA				2022-23 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*				13,177.17
B. Expenditures per ADA (Line I.E divided by Line II.A)				15,684.86
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		Total	Per ADA	
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)		176,015,446.34	13,259.81	
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)		176,015,446.34	13,259.81	
B. Required effort (Line A.2 times 90%)		158,413,901.71	11,933.83	

C. Current year expenditures (Line I.E and Line II.B)	206,682,085.00	15,684.86
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) 14,492,768.00
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. 0.00
 - 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) 153,306,190.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 9.45%

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) 17,260,835.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 2,650,584.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	91,500.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only)	
(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	1,847,220.89
6. Facilities Rents and Leases (portion relating to general administrative offices only)	
(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	21,850,139.89
9. Carry-Forward Adjustment (Part IV, Line F)	8,899,917.75
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	30,750,057.64

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	138,712,937.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	22,583,458.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	15,816,800.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	981,112.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	96,045.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	721,975.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only)	
(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	2,396,698.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only)	
(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	1,128.00
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)	17,700,090.11
12. Facilities Rents and Leases (all except portion relating to general administrative offices)	
(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	5,369,697.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	4,037,040.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	4,068,046.00
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)	212,485,026.11

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)

(Line A8 divided by Line B19)	10.28%
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D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2024-25 see www.cde.ca.gov/fg/ac/ic)

(Line A10 divided by Line B19)	14.47%
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Part IV - Carry-forward Adjustment

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

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	21,850,139.89
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(1,922,249.28)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.19%) times Part III, Line B19); zero if negative	8,899,917.75
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.19%) times Part III, Line B19) or (the highest rate used to recover costs from any program (9.41%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	8,899,917.75
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	8,899,917.75

Approved
indirect
cost rate: 5.19%

Highest
rate used
in any
program: 9.41%

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

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	5,982,343.00	311,523.00	5.21%
01	3010	1,909,908.00	99,773.00	5.22%
01	3182	368,390.00	19,119.00	5.19%
01	3212	912,192.00	47,343.00	5.19%
01	3213	1,116,059.00	57,924.00	5.19%
01	3214	2,364,674.00	122,727.00	5.19%
01	3550	81,750.00	4,087.00	5.00%
01	4035	415,206.00	21,549.00	5.19%
01	4127	161,117.00	7,528.00	4.67%
01	4201	17,155.00	890.00	5.19%
01	4203	297,794.00	15,455.00	5.19%
01	5634	34,843.00	1,808.00	5.19%
01	6010	529,337.00	26,467.00	5.00%
01	6053	233,936.00	12,141.00	5.19%
01	6266	2,426,832.00	126,689.00	5.22%
01	6387	1,050,878.00	62,628.00	5.96%
01	6388	961,173.00	38,448.00	4.00%
01	7412	498,632.00	25,879.00	5.19%
01	7413	186,935.00	9,702.00	5.19%
01	7422	1,500,092.00	77,855.00	5.19%
01	7435	96,715.00	5,020.00	5.19%
01	7810	124,903.00	6,483.00	5.19%
01	8150	7,363,575.00	260,950.00	3.54%
11	6371	12,271.00	637.00	5.19%
11	6391	4,702,730.00	235,386.00	5.01%
12	5025	185,037.00	9,604.00	5.19%
12	5059	12,295.00	1,157.00	9.41%
12	5160	100,387.00	5,210.00	5.19%
12	6105	817,936.00	43,256.00	5.29%
12	9010	2,921,385.00	153,758.00	5.26%
13	5310	3,927,320.00	214,205.00	5.45%
13	5460	5,996.00	327.00	5.45%
13	5465	134,730.00	7,345.00	5.45%

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	161,086,440.00	1.40%	163,349,100.00	(.32%)	162,819,082.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	3,233,923.00	(1.35%)	3,190,118.00	(1.98%)	3,127,108.00
4. Other Local Revenues	8600-8799	303,004.00	0.00%	303,004.00	0.00%	303,004.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(32,356,381.00)	1.11%	(32,716,845.03)	3.18%	(33,755,947.53)
6. Total (Sum lines A1 thru A5c)		132,266,986.00	1.41%	134,125,376.97	(1.22%)	132,493,246.47
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				66,585,376.00		67,571,745.88
b. Step & Column Adjustment				669,093.59		685,973.31
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				317,276.29		503,540.42
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	66,585,376.00	1.48%	67,571,745.88	1.76%	68,761,259.61
2. Classified Salaries						
a. Base Salaries				22,181,248.00		21,517,638.60
b. Step & Column Adjustment				557,336.60		559,458.60
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,220,946.00)		306,000.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	22,181,248.00	(2.99%)	21,517,638.60	4.02%	22,383,097.20
3. Employee Benefits	3000-3999	32,963,355.00	.86%	33,247,785.03	7.36%	35,693,717.39
4. Books and Supplies	4000-4999	2,279,031.00	2.58%	2,337,830.00	2.20%	2,389,262.26
5. Services and Other Operating Expenditures	5000-5999	10,008,997.00	5.84%	10,593,351.22	5.34%	11,158,541.95
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,619,381.00	4.38%	1,690,381.00	4.20%	1,761,381.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,050,958.00)	(25.14%)	(1,535,307.24)	(6.27%)	(1,438,989.19)
9. Other Financing Uses						
a. Transfers Out	7600-7629	240,878.00	(3.64%)	232,103.00	(45.24%)	127,111.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		133,827,308.00	1.37%	135,655,527.49	3.82%	140,835,381.22
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(1,560,322.00)		(1,530,150.52)		(8,342,134.75)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		20,639,773.74		19,079,451.74		17,549,301.22
2. Ending Fund Balance (Sum lines C and D1)		19,079,451.74		17,549,301.22		9,207,166.47
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	100,060.00		100,060.00		100,060.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	7,900,000.00		7,900,000.00		0.00
d. Assigned	9780	2,906,749.00		272,000.00		272,000.00
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 01I) (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	8,172,642.74		9,277,241.22		8,835,106.47
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		19,079,451.74		17,549,301.22		9,207,166.47
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	8,172,642.74		9,277,241.22		8,835,106.47
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)		8,172,642.74		9,277,241.22		8,835,106.47
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
See Attached						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	13,977,685.00	(59.14%)	5,711,696.00	0.00%	5,711,696.00
3. Other State Revenues	8300-8599	45,119,866.00	(56.34%)	19,697,521.83	2.16%	20,123,423.95
4. Other Local Revenues	8600-8799	2,192,113.00	(27.80%)	1,582,751.00	0.00%	1,582,751.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	32,356,381.00	1.11%	32,716,845.03	3.18%	33,755,947.53
6. Total (Sum lines A1 thru A5c)		93,646,045.00	(36.24%)	59,708,813.86	2.45%	61,173,818.48
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				19,595,486.00		14,462,600.78
b. Step & Column Adjustment				145,706.78		147,518.52
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(5,278,592.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	19,595,486.00	(26.19%)	14,462,600.78	1.02%	14,610,119.30
2. Classified Salaries						
a. Base Salaries				13,409,817.00		12,564,496.80
b. Step & Column Adjustment				329,456.55		326,676.92
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,174,776.75)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	13,409,817.00	(6.30%)	12,564,496.80	2.60%	12,891,173.72
3. Employee Benefits	3000-3999	13,064,712.00	(15.78%)	11,003,436.96	1.20%	11,135,121.87
4. Books and Supplies	4000-4999	22,692,053.00	(76.37%)	5,362,021.76	(1.29%)	5,292,627.11
5. Services and Other Operating Expenditures	5000-5999	18,489,481.00	(20.06%)	14,781,313.74	6.70%	15,771,361.06
6. Capital Outlay	6000-6999	836,289.00	(100.00%)	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	872,327.00	0.00%	872,327.00	0.00%	872,327.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,361,988.00	(37.86%)	846,337.24	(11.38%)	750,019.19
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		90,322,153.00	(33.69%)	59,892,534.28	2.39%	61,322,749.25
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		3,323,892.00		(183,720.42)		(148,930.77)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		17,062,013.26		20,385,905.26		20,202,184.84
2. Ending Fund Balance (Sum lines C and D1)		20,385,905.26		20,202,184.84		20,053,254.07
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	20,542,190.80		20,202,184.84		20,053,254.07
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 01I) (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	(156,285.54)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		20,385,905.26		20,202,184.84		20,053,254.07
E. AVAILABLE RESERVES						
1. General Fund)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
See Attached						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	161,086,440.00	1.40%	163,349,100.00	(.32%)	162,819,082.00
2. Federal Revenues	8100-8299	13,977,685.00	(59.14%)	5,711,696.00	0.00%	5,711,696.00
3. Other State Revenues	8300-8599	48,353,789.00	(52.67%)	22,887,639.83	1.59%	23,250,531.95
4. Other Local Revenues	8600-8799	2,495,117.00	(24.42%)	1,885,755.00	0.00%	1,885,755.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		225,913,031.00	(14.20%)	193,834,190.83	(.09%)	193,667,064.95
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				86,180,862.00		82,034,346.66
b. Step & Column Adjustment				814,800.37		833,491.83
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(4,961,315.71)		503,540.42
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	86,180,862.00	(4.81%)	82,034,346.66	1.63%	83,371,378.91
2. Classified Salaries						
a. Base Salaries				35,591,065.00		34,082,135.40
b. Step & Column Adjustment				886,793.15		886,135.52
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,395,722.75)		306,000.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	35,591,065.00	(4.24%)	34,082,135.40	3.50%	35,274,270.92
3. Employee Benefits	3000-3999	46,028,067.00	(3.86%)	44,251,221.99	5.82%	46,828,839.26
4. Books and Supplies	4000-4999	24,971,084.00	(69.16%)	7,699,851.76	(.23%)	7,681,889.37
5. Services and Other Operating Expenditures	5000-5999	28,498,478.00	(10.96%)	25,374,664.96	6.13%	26,929,903.01
6. Capital Outlay	6000-6999	836,289.00	(100.00%)	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,491,708.00	2.85%	2,562,708.00	2.77%	2,633,708.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(688,970.00)	0.00%	(688,970.00)	0.00%	(688,970.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	240,878.00	(3.64%)	232,103.00	(45.24%)	127,111.00
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)		224,149,461.00	(12.76%)	195,548,061.77	3.38%	202,158,130.47
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		1,763,570.00		(1,713,870.94)		(8,491,065.52)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		37,701,787.00		39,465,357.00		37,751,486.06
2. Ending Fund Balance (Sum lines C and D1)		39,465,357.00		37,751,486.06		29,260,420.54
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	100,060.00		100,060.00		100,060.00
b. Restricted	9740	20,542,190.80		20,202,184.84		20,053,254.07
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	7,900,000.00		7,900,000.00		0.00
d. Assigned	9780	2,906,749.00		272,000.00		272,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	8,172,642.74		9,277,241.22		8,835,106.47

Description	Object Codes	Projected Year Totals (Form 01I) (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	(156,285.54)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		39,465,357.00		37,751,486.06		29,260,420.54
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	8,172,642.74		9,277,241.22		8,835,106.47
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(156,285.54)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		8,016,357.20		9,277,241.22		8,835,106.47
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.58%		4.74%		4.37%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	YES					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		13,177.17		13,396.28		13,151.11
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		224,149,461.00		195,548,061.77		202,158,130.47
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)		224,149,461.00		195,548,061.77		202,158,130.47
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)		6,724,483.83		5,866,441.85		6,064,743.91
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)		6,724,483.83		5,866,441.85		6,064,743.91
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

19 64337 0000000
Report SEMAI
D81XX792K5(2022-23)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT									1,914.00
TOTAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	1,299,656.00	0.00	0.00	0.00	845,123.00	10,536,495.00		12,681,274.00
2000-2999	Classified Salaries	509,972.00	0.00	0.00	0.00	278,983.00	8,153,705.00		8,942,660.00
3000-3999	Employee Benefits	699,489.00	0.00	0.00	0.00	458,071.00	7,724,987.00		8,882,547.00
4000-4999	Books and Supplies	26,814.00	0.00	0.00	0.00	7,730.00	109,719.00		144,263.00
5000-5999	Services and Other Operating Expenditures	5,334,306.00	0.00	0.00	0.00	0.00	9,493,585.00		14,827,891.00
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	7,870,237.00	0.00	0.00	0.00	1,589,907.00	36,018,491.00	0.00	45,478,635.00
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 COSTS	7,870,237.00	0.00	0.00	0.00	1,589,907.00	36,018,491.00	0.00	45,478,635.00
STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	1,251,329.00	0.00	0.00	0.00	845,123.00	10,536,495.00		12,632,947.00
2000-2999	Classified Salaries	498,244.00	0.00	0.00	0.00	(8,514.00)	6,393,834.00		6,883,564.00
3000-3999	Employee Benefits	678,855.00	0.00	0.00	0.00	311,648.00	6,834,667.00		7,825,170.00
4000-4999	Books and Supplies	26,314.00	0.00	0.00	0.00	6,900.00	109,719.00		142,933.00
5000-5999	Services and Other Operating Expenditures	5,334,306.00	0.00	0.00	0.00	0.00	9,321,344.00		14,655,650.00
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	7,789,048.00	0.00	0.00	0.00	1,155,157.00	33,196,059.00	0.00	42,140,264.00
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	7,789,048.00	0.00	0.00	0.00	1,155,157.00	33,196,059.00	0.00	42,140,264.00

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

19 64337 0000000
Report SEMAI
D81XX792K5(2022-23)

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								42,140,264.00
LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	19,094.00	0.00	0.00	0.00	0.00	42,399.00		61,493.00
2000-2999	Classified Salaries	70,629.00	0.00	0.00	0.00	0.00	0.00		70,629.00
3000-3999	Employee Benefits	45,993.00	0.00	0.00	0.00	0.00	14,930.00		60,923.00
4000-4999	Books and Supplies	855.00	0.00	0.00	0.00	0.00	0.00		855.00
5000-5999	Services and Other Operating Expenditures	2,844,797.00	0.00	0.00	0.00	0.00	2,850.00		2,847,647.00
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	2,981,368.00	0.00	0.00	0.00	0.00	60,179.00	0.00	3,041,547.00
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	2,981,368.00	0.00	0.00	0.00	0.00	60,179.00	0.00	3,041,547.00
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)								26,141,844.00
	TOTAL COSTS								29,183,391.00

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

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								1,914.00
TOTAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	1,226,935.47	0.00	0.00	0.00	755,695.33	9,042,852.56	0.00	11,025,483.36
2000-2999	Classified Salaries	435,786.44	0.00	0.00	0.00	234,559.89	7,003,838.04	0.00	7,674,184.37
3000-3999	Employee Benefits	582,565.95	0.00	0.00	0.00	385,967.40	6,364,760.73	0.00	7,333,294.08
4000-4999	Books and Supplies	11,404.28	0.00	0.00	0.00	6,557.70	237,905.06	0.00	255,867.04
5000-5999	Services and Other Operating Expenditures	4,205,943.08	0.00	0.00	0.00	0.00	10,046,801.43	0.00	14,252,744.51
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	6,462,635.22	0.00	0.00	0.00	1,382,780.32	32,696,157.82	0.00	40,541,573.36
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	2,550,297.97	0.00	0.00	0.00	0.00	0.00	0.00	2,550,297.97
PCRA	Program Cost Report Allocations (non-add)	2,550,297.97							2,550,297.97
	Total Indirect Costs	2,550,297.97	0.00	0.00	0.00	0.00	0.00	0.00	2,550,297.97
	TOTAL COSTS	9,012,933.19	0.00	0.00	0.00	1,382,780.32	32,696,157.82	0.00	43,091,871.33
FEDERAL ACTUAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	196,226.87	0.00	0.00	0.00	0.00	50,928.68	0.00	247,155.55
2000-2999	Classified Salaries	62,177.55	0.00	0.00	0.00	201,823.20	1,835,110.81	0.00	2,099,111.56
3000-3999	Employee Benefits	85,584.28	0.00	0.00	0.00	101,245.44	922,931.93	0.00	1,109,761.65
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	830.00	118,590.13	0.00	119,420.13
5000-5999	Services and Other Operating Expenditures	58,643.31	0.00	0.00	0.00	0.00	439,339.01	0.00	497,982.32
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	402,632.01	0.00	0.00	0.00	303,898.64	3,366,900.56	0.00	4,073,431.21
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	402,632.01	0.00	0.00	0.00	303,898.64	3,366,900.56	0.00	4,073,431.21

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8980	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								4,073,431.21
STATE AND LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	1,030,708.60	0.00	0.00	0.00	755,695.33	8,991,923.88	0.00	10,778,327.81
2000-2999	Classified Salaries	373,608.89	0.00	0.00	0.00	32,736.69	5,168,727.23	0.00	5,575,072.81
3000-3999	Employee Benefits	496,981.67	0.00	0.00	0.00	284,721.86	5,441,828.80	0.00	6,223,532.33
4000-4999	Books and Supplies	11,404.28	0.00	0.00	0.00	5,727.70	119,314.93	0.00	136,446.91
5000-5999	Services and Other Operating Expenditures	4,147,299.77	0.00	0.00	0.00	0.00	9,607,462.42	0.00	13,754,762.19
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	6,060,003.21	0.00	0.00	0.00	1,078,881.58	29,329,257.26	0.00	36,468,142.05
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	2,550,297.97	0.00	0.00	0.00	0.00	0.00	0.00	2,550,297.97
PCRA	Program Cost Report Allocations (non-add)	2,550,297.97							2,550,297.97
	Total Indirect Costs	2,550,297.97	0.00	0.00	0.00	0.00	0.00	0.00	2,550,297.97
	TOTAL BEFORE OBJECT 8980	8,610,301.18	0.00	0.00	0.00	1,078,881.58	29,329,257.26	0.00	39,018,440.02
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)								0.00
	TOTAL COSTS								39,018,440.02
LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	27,158.40	0.00	0.00	0.00	0.00	0.00	0.00	27,158.40
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3000-3999	Employee Benefits	5,724.78	0.00	0.00	0.00	0.00	0.00	0.00	5,724.78
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	2,421,858.51	0.00	0.00	0.00	0.00	0.00	0.00	2,421,858.51
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	2,454,741.69	0.00	0.00	0.00	0.00	0.00	0.00	2,454,741.69

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

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D81XX792K5(2022-23)

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	2,454,741.69	0.00	0.00	0.00	0.00	0.00	0.00	2,454,741.69
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								2,454,741.69

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

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

SELPA: (??)

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

	State and Local	Local Only
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total exempt reductions	0.00	0.00

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

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

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

SELPA: (??)

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

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

If (b) is greater than (a).

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)

_____ (c)

Available for MOE reduction. (line (a) minus line (c), zero if negative)

0.00 (d)

Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).

If (b) is less than (a).

Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).

_____ (e)

Available to set aside for EIS (line (b) minus line (e), zero if negative)

0.00 (f)

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

First 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
	FY 2022-23	2021-22	(A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on state and local expenditures.			
a. Total special education expenditures	45,478,635.00		
b. Less: Expenditures paid from federal sources	3,338,371.00		
c. Expenditures paid from state and local sources	42,140,264.00	39,018,440.12	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		39,018,440.12	
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	42,140,264.00	39,018,440.12	3,121,823.88

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 2021-22	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on the per capita local expenditures.			
a. Total special education expenditures	45,478,635.00		
b. Less: Expenditures paid from federal sources	3,338,371.00		

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

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SELPA: (??)

c. Expenditures paid from state and local sources	42,140,264.00	39,018,440.12	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		39,018,440.12	
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	42,140,264.00	39,018,440.12	
d. Special education unduplicated pupil count	1,914.00	1,914.00	
e. Per capita state and local expenditures (A2c/A2d)	22,016.86	20,385.81	1,631.05
If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.			

B. LOCAL EXPENDITURES ONLY METHOD

	Projected Exps. FY 2022-23	Comparison Year 2021-22	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	29,183,391.00	23,762,538.69	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		23,762,538.69	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	29,183,391.00	23,762,538.69	5,420,852.31

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 2021-22	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	29,183,391.00	23,762,538.69	

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

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SELPA: (??)

Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		23,762,538.69	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	29,183,391.00	23,762,538.69	
b. Special education unduplicated pupil count	1,914.00	1,914.00	
c. Per capita local expenditures (B2a/B2b)	15,247.33	12,415.12	2,832.21

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.

Suzan Dunbar

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First 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 PROJECTED EXPENDITURES - All Sources			
1000-1999	Certificated Salaries		0.00
2000-2999	Classified Salaries		0.00
3000-3999	Employee Benefits		0.00
4000-4999	Books and Supplies		0.00
5000-5999	Services and Other Operating Expenditures		0.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)		0.00
7130	State Special Schools		0.00
7430-7439	Debt Service		0.00
	Total Direct Costs	0.00	0.00
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
	Total Indirect Costs	0.00	0.00
	TOTAL COSTS	0.00	0.00
PROJECTED EXPENDITURES - State and Local Sources			
1000-1999	Certificated Salaries		0.00
2000-2999	Classified Salaries		0.00
3000-3999	Employee Benefits		0.00
4000-4999	Books and Supplies		0.00
5000-5999	Services and Other Operating Expenditures		0.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)		0.00
7130	State Special Schools		0.00
7430-7439	Debt Service		0.00
	Total Direct Costs	0.00	0.00
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		0.00

First 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
PROJECTED EXPENDITURES - Local Sources			
1000-1999	Certificated Salaries		0.00
2000-2999	Classified Salaries		0.00
3000-3999	Employee Benefits		0.00
4000-4999	Books and Supplies		0.00
5000-5999	Services and Other Operating Expenditures		0.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)		0.00
7130	State Special Schools		0.00
7430-7439	Debt Service		0.00
	Total Direct Costs	0.00	0.00
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
UNDUPLICATED PUPIL COUNT			0.00

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

First 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				
01I GENERAL FUND								
Expenditure Detail	0.00	(99,413.00)	0.00	(688,970.00)				
Other Sources/Uses Detail					0.00	240,878.00		
Fund Reconciliation								
08I 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								
09I CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10I SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11I ADULT EDUCATION FUND								
Expenditure Detail	4,750.00	0.00	254,108.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12I CHILD DEVELOPMENT FUND								
Expenditure Detail	18,754.00	0.00	212,985.00	0.00				
Other Sources/Uses Detail					240,878.00	0.00		
Fund Reconciliation								
13I CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	75,909.00	0.00	221,877.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14I DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15I PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17I SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18I SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19I FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20I SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21I BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25I CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30I STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						

First 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				
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	0.00	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	0.00						
Other Sources/Uses Detail					0.00	0.00		
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	0.00		
Fund Reconciliation								
71I RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	99,413.00	(99,413.00)	688,970.00	(688,970.00)	240,878.00	240,878.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	Budget Adoption		First Interim		Percent Change	Status
	Budget		Projected Year Totals			
	(Form 01CS, Item 1A)		(Form AI, Lines A4 and C4)			
Current Year (2022-23)						
District Regular	13,615.82		14,441.14			
Charter School	0.00		0.00			
Total ADA	13,615.82		14,441.14		6.1%	Not Met
1st Subsequent Year (2023-24)						
District Regular	13,436.00		13,942.37			
Charter School	0.00		0.00			
Total ADA	13,436.00		13,942.37		3.8%	Not Met
2nd Subsequent Year (2024-25)						
District Regular	13,301.00		13,399.66			
Charter School	0.00		0.00			
Total ADA	13,301.00		13,399.66		.7%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

FY22-23 additional 6.7% adjustment to LCFF. All years have additional benefit from ongoing provision allowing the average of 3 prior years' average ADA in calculating LCFF apportionments & additional funding for TK.

2. **CRITERION: Enrollment**

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2022-23)	District Regular	14,593.00	14,169.00	
	Charter School	0.00	0.00	
	Total Enrollment	14,593.00	14,169.00	(2.9%) Not Met
1st Subsequent Year (2023-24)	District Regular	14,447.00	14,027.00	
	Charter School		0.00	
	Total Enrollment	14,447.00	14,027.00	(2.9%) Not Met
2nd Subsequent Year (2024-25)	District Regular	14,303.00	13,887.00	
	Charter School		0.00	
	Total Enrollment	14,303.00	13,887.00	(2.9%) Not Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

The enrollment we projected at Adopted did not take into account the anticipated decline at the middle and high school levels. We are re-evaluating our projections as we are working on our P1 and P2 projections

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
	Unaudited Actuals (Form A, Lines A4 and C4)	CBEDS Actual (Form 01CS, Item 2A)	
Third Prior Year (2019-20)			
District Regular	14,709	15,182	
Charter School			
Total ADA/Enrollment	14,709	15,182	96.9%
Second Prior Year (2020-21)			
District Regular	14,720	15,157	
Charter School			
Total ADA/Enrollment	14,720	15,157	97.1%
First Prior Year (2021-22)			
District Regular	14,720	14,331	
Charter School	0	0	
Total ADA/Enrollment	14,720	14,331	102.7%
Historical Average Ratio:			98.9%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			99.4%

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	13,177	14,169		
Charter School	0	0		
Total ADA/Enrollment	13,177	14,169	93.0%	Met
1st Subsequent Year (2023-24)				
District Regular	13,942	14,027		
Charter School	0	0		
Total ADA/Enrollment	13,942	14,027	99.4%	Met
2nd Subsequent Year (2024-25)				
District Regular	13,400	13,887		
Charter School	0	0		
Total ADA/Enrollment	13,400	13,887	96.5%	Met

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

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

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

Explanation:
(required if NOT met)

N/A

4. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue			
	(Fund 01, Objects 8011, 8012, 8020-8089)			
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals	Percent Change	Status
Current Year (2022-23)	153,674,072.00	161,086,440.00	4.8%	Not Met
1st Subsequent Year (2023-24)	157,245,490.00	163,349,100.00	3.9%	Not Met
2nd Subsequent Year (2024-25)	158,436,686.00	162,819,082.00	2.8%	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

FY22-23 Additional 6.7% adjustment to LCFF, an additional benefit from an ongoing provision allowing the avg. of 3 prior years ADA in calculating LCFF apportionments and additional funding in TK. FY 23-24 and 24-25 continue to receive the benefit of the 3-year average ADA

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	Total Expenditures	
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	
Third Prior Year (2019-20)	105,362,668.13	115,830,297.18	91.0%
Second Prior Year (2020-21)	96,605,602.19	103,657,488.14	93.2%
First Prior Year (2021-22)	106,547,247.00	122,691,522.51	86.8%
Historical Average Ratio:			90.3%

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3%	3%	3%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	87.3% to 93.3%	87.3% to 93.3%	87.3% to 93.3%

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	Total Expenditures		
	(Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	(Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2022-23)	121,729,979.00	133,586,430.00	91.1%	Met
1st Subsequent Year (2023-24)	122,337,169.51	135,423,424.49	90.3%	Met
2nd Subsequent Year (2024-25)	126,838,074.20	140,708,270.22	90.1%	Met

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

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

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

Explanation:
(required if NOT met)

N/A

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Change Is Outside Explanation Range
	Budget	Projected Year Totals		
	(Form 01CS, Item 6B)	(Fund 01) (Form MYPI)		
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2022-23)	5,763,978.00	13,977,685.00	142.5%	Yes
1st Subsequent Year (2023-24)	5,763,978.00	5,711,696.00	-.9%	No
2nd Subsequent Year (2024-25)	5,763,978.00	5,711,696.00	-.9%	No

Explanation:
(required if Yes)

Balance of \$7.124M in COVID funding is projected to be spent in FY22-23. In addition, \$1.089M in unused FY22-23 Categorical funding - Title I, II and III as well as ESSA CSI Comprehensive

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2022-23)	22,036,137.00	48,353,789.00	119.4%	Yes
1st Subsequent Year (2023-24)	19,708,710.08	22,887,639.83	16.1%	Yes
2nd Subsequent Year (2024-25)	20,133,514.04	23,250,531.95	15.5%	Yes

Explanation:
(required if Yes)

FY22-23 Unused ELOP- \$1.53M, Universal Pre-K-\$242K, and additional Educator Effectiveness. New funding Governor's CTE Initiative, Art's, Music & Instr. Materials Block Grant- \$8.84M, Learning Recovery Block Grant - \$11.7M, ELOP \$2.9M. in FY23-24 and FY24-25 ELOP \$4.78M continues but all of the one-time funding is reduced.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2022-23)	1,802,781.00	2,495,117.00	38.4%	Yes
1st Subsequent Year (2023-24)	1,802,781.00	1,885,755.00	4.6%	No
2nd Subsequent Year (2024-25)	1,802,781.00	1,885,755.00	4.6%	No

Explanation:
(required if Yes)

FY22-23- these dollars are comprise of gifts, donations and local grants. The District used a zero based budgeting model and increase these revenues as they are received throughout the year.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2022-23)	5,119,003.00	24,971,084.00	387.8%	Yes
1st Subsequent Year (2023-24)	5,708,166.00	7,699,851.76	34.9%	Yes
2nd Subsequent Year (2024-25)	4,944,956.92	7,681,889.37	55.3%	Yes

Explanation:
(required if Yes)

These increased expenses are based on unused grant dollars and new grant dollars as noted in the revenue section.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2022-23)	24,337,190.00	28,498,478.00	17.1%	Yes
1st Subsequent Year (2023-24)	24,392,806.50	25,374,664.96	4.0%	No
2nd Subsequent Year (2024-25)	25,053,085.67	26,929,903.01	7.5%	Yes

Explanation:
(required if Yes)

These increased expenses are based on unused grant dollars and new grant dollars as noted in the revenue section.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	Budget	Projected Year Totals		
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2022-23)	29,602,896.00	64,826,591.00	119.0%	Not Met
1st Subsequent Year (2023-24)	27,275,469.08	30,485,090.83	11.8%	Not Met
2nd Subsequent Year (2024-25)	27,700,273.04	30,847,982.95	11.4%	Not Met

Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2022-23)	29,456,193.00	53,469,562.00	81.5%	Not Met
1st Subsequent Year (2023-24)	30,100,972.50	33,074,516.72	9.9%	Not Met
2nd Subsequent Year (2024-25)	29,998,042.59	34,611,792.38	15.4%	Not Met

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

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

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

Explanation:

Federal Revenue

(linked from 6A

if NOT met)

Balance of \$7.124M in COVID funding is projected to be spent in FY22-23. In addition, \$1.089M in unused FY22-23 Categorical funding - Title I, II and III as well as ESSA CSI Comprehensive

Explanation:

Other State Revenue

(linked from 6A

if NOT met)

FY22-23 Unused ELOP- \$1.53M, Universal Pre-K-\$242K, and additional Educator Effectiveness. New funding Governor's CTE Initiative, Art's, Music & Instr. Materials Block Grant- \$8.84M, Learning Recovery Block Grant - \$11.7M, ELOP \$2.9M. in FY23-24 and FY24-25 ELOP \$4.78M continues but all of the one-time funding is reduced.

Explanation:

Other Local Revenue

(linked from 6A

if NOT met)

FY22-23- these dollars are comprise of gifts, donations and local grants. The District used a zero based budgeting model and increase these revenues as they are received throughout the year.

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

Explanation:

Books and Supplies

(linked from 6A

if NOT met)

These increased expenses are based on unused grant dollars and new grant dollars as noted in the revenue section.

Explanation:

Services and Other Exps

(linked from 6A

if NOT met)

These increased expenses are based on unused grant dollars and new grant dollars as noted in the revenue section.

7. CRITERION: Facilities Maintenance

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

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

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

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

		First Interim Contribution	
		Projected Year Totals	
		(Fund 01, Resource 8150,	
		Objects 8900-8999)	Status
Required Minimum Contribution			
1. OMMA/RMA Contribution	6,452,684.00	6,452,684.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		5,766,566.00	

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

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

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

N/A

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District's Available Reserve Percentages (Criterion 10C, Line 9)	3.6%	4.7%	4.4%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.2%	1.6%	1.5%

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			
	Net Change in	Total Unrestricted	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Unrestricted Fund Balance	and Other Financing Uses		
	(Form 01I, Section E)	(Form 01I, Objects 1000-7999)		
	(Form MYPI, Line C)	(Form MYPI, Line B11)		
Current Year (2022-23)	(1,560,322.00)	133,827,308.00	1.2%	Met
1st Subsequent Year (2023-24)	(1,530,150.52)	135,655,527.49	1.1%	Met
2nd Subsequent Year (2024-25)	(8,342,134.75)	140,835,381.22	5.9%	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)

The District is aware of its deficit spending and will continue to monitor its spending and enrollment projections that affect revenue projections.

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance	
	General Fund	
	Projected Year Totals	
	(Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2022-23)	39,465,357.00	Met
1st Subsequent Year (2023-24)	37,751,486.06	Met
2nd Subsequent Year (2024-25)	29,260,420.54	Met

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

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

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

Explanation:
(required if NOT met)

N/A

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

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

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

Fiscal Year	Ending Cash Balance	
	General Fund	
	(Form CASH, Line F, June Column)	
		Status
Current Year (2022-23)	36,217,793.31	Met

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

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

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

Explanation:
(required if NOT met)

N/A

10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	13,177.17	13,396.28	13,151.11
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

- Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
- If you are the SELPA AU and are excluding special education pass-through funds:
 - Enter the name(s) of the SELPA(s):

YES

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

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	224,149,461.00	195,548,061.77	202,158,130.47
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)	224,149,461.00	195,548,061.77	202,158,130.47
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	6,724,483.83	5,866,441.85	6,064,743.91

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
6,724,483.83	5,866,441.85	6,064,743.91

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.

		Current Year		
Reserve Amounts		Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
(Unrestricted resources 0000-1999 except Line 4)		(2022-23)	(2023-24)	(2024-25)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	8,172,642.74	9,277,241.22	8,835,106.47
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)	(156,285.54)	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)	8,016,357.20	9,277,241.22	8,835,106.47
9.	District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.58%	4.74%	4.37%
District's Reserve Standard				
(Section 10B, Line 7):		6,724,483.83	5,866,441.85	6,064,743.91
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)

N/A

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

N/A

S2. Use of One-time Revenues for Ongoing Expenditures

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

Yes

- 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:

We have Independent Learning Academy teachers, nurses, health aides LVN/RN's, clerical positions and campus supervisors that are currently being funded with COVID resources. These positions have been moved back to the Unrestricted GF for FY 23-24 & FY 24-25.

S3. Temporary Interfund Borrowings

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

No

- 1b. If Yes, identify the interfund borrowings:

N/A

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:

N/A

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

-5.0% to +5.0% or -\$20,000 to +\$20,000

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2022-23)	(28,619,321.00)	(32,356,381.00)	13.1%	3,737,060.00	Not Met
1st Subsequent Year (2023-24)	(29,214,542.00)	(32,716,845.00)	12.0%	3,502,303.00	Not Met
2nd Subsequent Year (2024-25)	(30,007,437.00)	(33,755,948.00)	12.5%	3,748,511.00	Not Met

1b. Transfers In, General Fund *					
Current Year (2022-23)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2023-24)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2024-25)	0.00	0.00	0.0%	0.00	Met

1c. Transfers Out, General Fund *					
Current Year (2022-23)	0.00	240,878.00	New	240,878.00	Not Met
1st Subsequent Year (2023-24)	0.00	232,103.00	New	232,103.00	Not Met
2nd Subsequent Year (2024-25)	28,014.00	127,111.00	353.7%	99,097.00	Not Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:

(required if NOT met)

The Special Ed contribution had increased due to higher costs in NPA's. These costs are going up due the large number of required positions, both Certificated and Classified, that have not been filled due to lack of applicants. HR is continuing to recruit, and also put in new recruiting strategies, like local job fairs.

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

Explanation:

(required if NOT met)

N/A

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

Explanation:
(required if NOT met)

Fund 12.0 - Child Development - the After School self-supporting program enrollment is still lower than before the pandemic. They continue to recruit new students for the program. The district also has a self-supporting infant program that is losing dollars. There are plans to re-evaluate this program and make a plan that will help eliminate these losses.

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

Project Information:
(required if YES)

N/A

S6. Long-term Commitments

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

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

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

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

1. a. Does your district have long-term (multiyear) commitments?

(If No, skip items 1b and 2 and sections S6B and S6C)

Yes

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

No

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2022-23
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	11 & 17	01.0-00000.0-00000-00000-8699	01.0-00000.0-00000-00000-7439	14,102,873
Certificates of Participation				
General Obligation Bonds	18	51.0-00000.0-00000-00000-86XX	51.0-00000.0-00000-00000-7433	
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

Enterprise Leasing	1-3			186,398
Aztec Leasing	4			827,960
TOTAL:				15,117,231

Type of Commitment (continued)	Prior Year (2021-22) Annual Payment (P & I)	Current Year (2022-23) Annual Payment (P & I)	1st Subsequent Year (2023-24) Annual Payment (P & I)	2nd Subsequent Year (2024-25) Annual Payment (P & I)
Capital Leases	639,136	710,249	785,809	866,054
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Enterprise Leasing	140,759	109,476	64,691	12,232
Aztec Leasing	354,840	354,840	354,840	354,840

Total Annual Payments:	1,134,735	1,174,565	1,205,340	1,233,126
Has total annual payment increased over prior year (2021-22)?	Yes	Yes	Yes	

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

DATA ENTRY: Enter an explanation if Yes.

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

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

With GF revenues.

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

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

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

No

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

Explanation:
(Required if Yes)

N/A

S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

- 2 OPEB Liabilities

- a. Total OPEB liability
b. OPEB plan(s) fiduciary net position (if applicable)
c. Total/Net OPEB liability (Line 2a minus Line 2b)

Budget Adoption

(Form 01CS, Item S7A)

First Interim

74,872,739.00	71,183,443.00
5,294,329.00	2,864,348.00
69,578,410.00	68,319,095.00

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

Actuarial	Actuarial
Jul 01, 2020	Jul 01, 2022

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

- 3 OPEB Contributions

- a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method
Current Year (2022-23)
1st Subsequent Year (2023-24)
2nd Subsequent Year (2024-25)

Budget Adoption

(Form 01CS, Item S7A)

First Interim

0.00	0.00
0.00	0.00
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)
1st Subsequent Year (2023-24)
2nd Subsequent Year (2024-25)

0.00	1,093.00
0.00	187,963.00
581,203.00	1,798,973.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
Current Year (2022-23)
1st Subsequent Year (2023-24)
2nd Subsequent Year (2024-25)

1,622,131.00	1,729,117.00
1,654,574.00	1,763,699.00
1,687,665.00	1,798,973.00

- d. Number of retirees receiving OPEB benefits
Current Year (2022-23)
1st Subsequent Year (2023-24)
2nd Subsequent Year (2024-25)

138	152
138	152
138	152

4. Comments:

N/A

--

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

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

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

Yes

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

Yes

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

Yes

- 2 Self-Insurance Liabilities

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

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

0.00	0.00
0.00	0.00

- 3 Self-Insurance Contributions

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

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

4,167,516.00	4,479,022.00
4,375,673.00	4,702,973.00
4,604,645.00	4,938,122.00

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

4,167,516.00	4,479,022.00
4,375,673.00	4,702,973.00
4,604,645.00	4,938,122.00

- 4 Comments:

N/A

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

No

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	764.9	755.6	745.6	745.6

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

No

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?

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

N/A

Negotiations Not Settled

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

864,441

7. Amount included for any tentative salary schedule increases

Current Year
(2022-23)

1st Subsequent Year
(2023-24)

2nd Subsequent Year
(2024-25)

0

0

0

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

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

Current Year
(2022-23)

1st Subsequent Year
(2023-24)

2nd Subsequent Year
(2024-25)

Yes

Yes

Yes

8,193,948

8,357,827

8,524,983

100.0%

100.0%

100.0%

2.0%

2.0%

2.0%

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

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

No

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

If Yes, explain the nature of the new costs:

N/A

Certificated (Non-management) Step and Column Adjustments

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

Current Year
(2022-23)

1st Subsequent Year
(2023-24)

2nd Subsequent Year
(2024-25)

Yes

Yes

Yes

839,409

839,409

839,409

(3.0%)

0.0%

0.0%

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

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

Current Year
(2022-23)

1st Subsequent Year
(2023-24)

2nd Subsequent Year
(2024-25)

Yes

Yes

Yes

Yes

Yes

Yes

Certificated (Non-management) - Other

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

In the H&W section, it only allows you to put in a percentage for the piece that is paid for by the district. We would like to note that our H&W benefits are paid at 100% up to the cap of \$12,100.

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

No

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	623.8	619.1	619.1	619.1

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

No

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.

Yes

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

n/a

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2022-23)

1st Subsequent Year
(2023-24)

2nd Subsequent Year
(2024-25)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

386,735

7. Amount included for any tentative salary schedule increases

Current Year
(2022-23)

1st Subsequent Year
(2023-24)

2nd Subsequent Year
(2024-25)

0

0

0

		Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Classified (Non-management) Health and Welfare (H&W) Benefits				
1.	Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	4,879,925	4,977,523	5,077,074
3.	Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4.	Percent projected change in H&W cost over prior year	2.0%	2.0%	2.0%

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

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

No		

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

If Yes, explain the nature of the new costs:

		Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Classified (Non-management) Step and Column Adjustments				
1.	Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	319,540	319,540	319,540
3.	Percent change in step & column over prior year	(17.4%)	0.0%	0.0%

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

Classified (Non-management) - Other

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

In the H&W section, it only allows you to put in a percentage for the piece that is paid for by the district. We would like to note that our H&W benefits are paid at 100% up to the cap of \$12,100.

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

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

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

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

No

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	96.7	98.2	98.2	98.2

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

No

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

Yes

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

Current Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(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

150,203

Current Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

4. Amount included for any tentative salary schedule increases

0

0

0

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

Current Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

1. Are costs of H&W benefit changes included in the interim and MYPs?

Yes

Yes

Yes

2. Total cost of H&W benefits

927,708

946,262

965,187

3. Percent of H&W cost paid by employer

100.0%

100.0%

100.0%

4. Percent projected change in H&W cost over prior year

2.0%

2.0%

2.0%

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

Current Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

1. Are step & column adjustments included in the interim and MYPs?

Yes

Yes

Yes

2. Cost of step & column adjustments

117,654

117,654

117,654

3. Percent change in step and column over prior year

36.7%

0.0%

0.0%

Management/Supervisor/Confidential**Other Benefits (mileage, bonuses, etc.)**

Current Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

1. Are costs of other benefits included in the interim and MYPs?

No

No

No

2. Total cost of other benefits

0

0

0

3. Percent change in cost of other benefits over prior year

0.0%

0.0%

0.0%

S9.

Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

1.

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

No

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

2.

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

ADDITIONAL FISCAL INDICATORS

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

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

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

Comments:
(optional)

Andrew Cantwell replaced Debbie Kukta as the Assistant Superintendent of Business Services



2022-23 First Interim Budget Report

Dr. Matt Hill, Superintendent

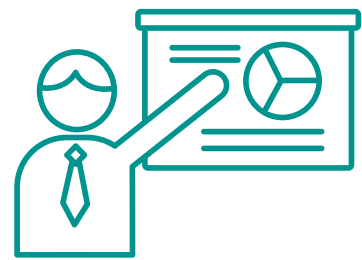
Andrew Cantwell, Assistant Superintendent, Administrative Services

Alyssa Low, Director, Fiscal Services

Carin Wantland, Assistant Supervisor of Budget and Finance

Budget Cycle

Budgeting for school districts is a continuous, year-round process



☐ First Interim

On or before December 15

Actual revenues and expense July 1 to October 31 with projections for remainder of current and two future fiscal years

☐ Unaudited Actuals

On or before September 15

Details actual ending balances, all revenues and expenditures for the fiscal year ended June 30

☒ Adopted Budget

On or before July 1

Details spending plan of district and includes estimated actual ending balances for prior fiscal year

☐ Second Interim

On or before March 15

Actual revenues and expense July 1 to January 31 with projections for remainder of current and two future fiscal years

Certification Definitions

✓ Positive

The District, based on current projections, will be able to meet its financial obligations for a the current and subsequent two fiscal years

Qualified

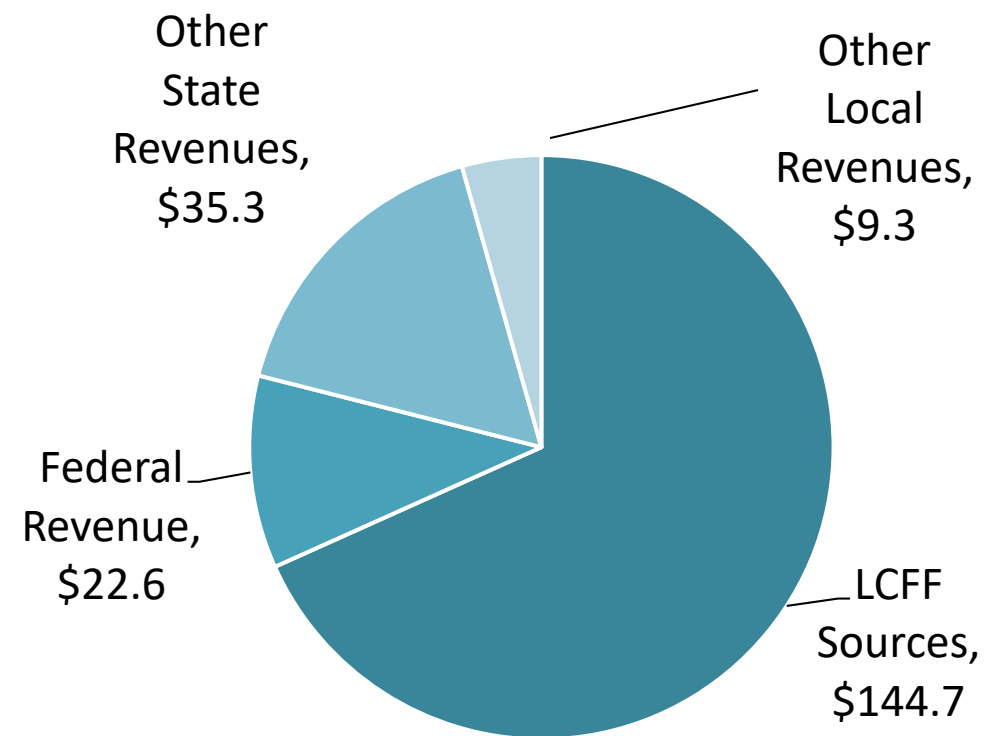
The District, based on current projections, may not be able to meet its financial obligations for the current and subsequent two fiscal years

Negative

The District, based on current projections, will be unable to meet its financial obligations for the current and subsequent two fiscal years

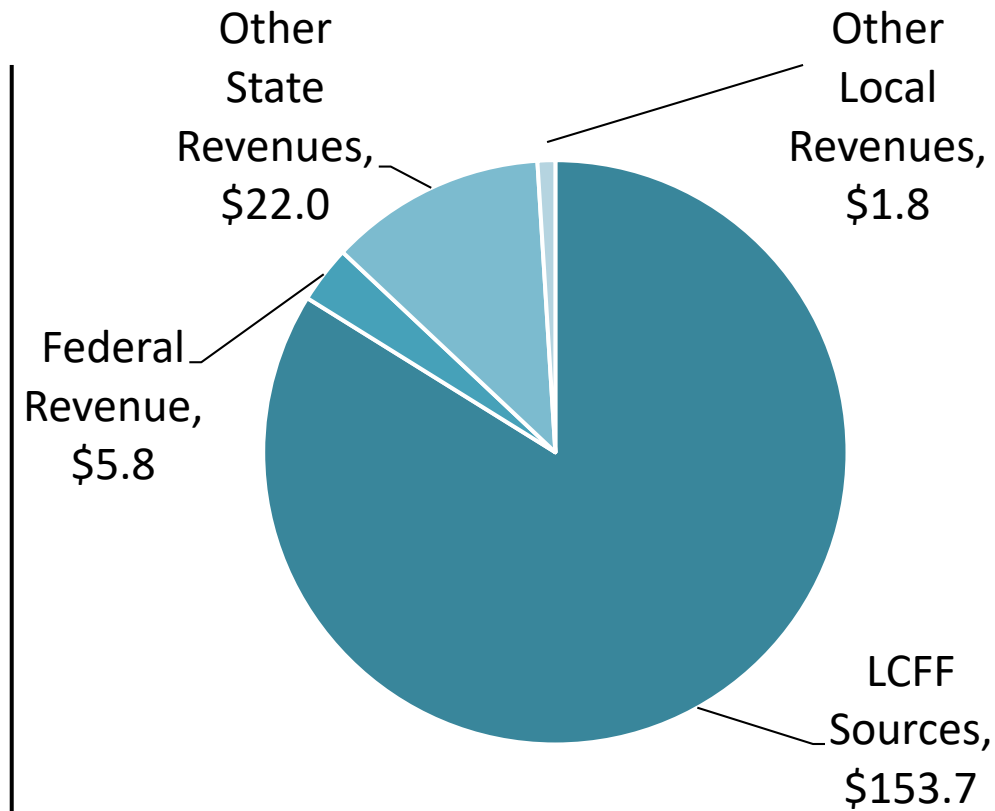
Current projections are based on First Interim and Multiyear Projection (MYP)

Revenues (in millions)



\$211.9

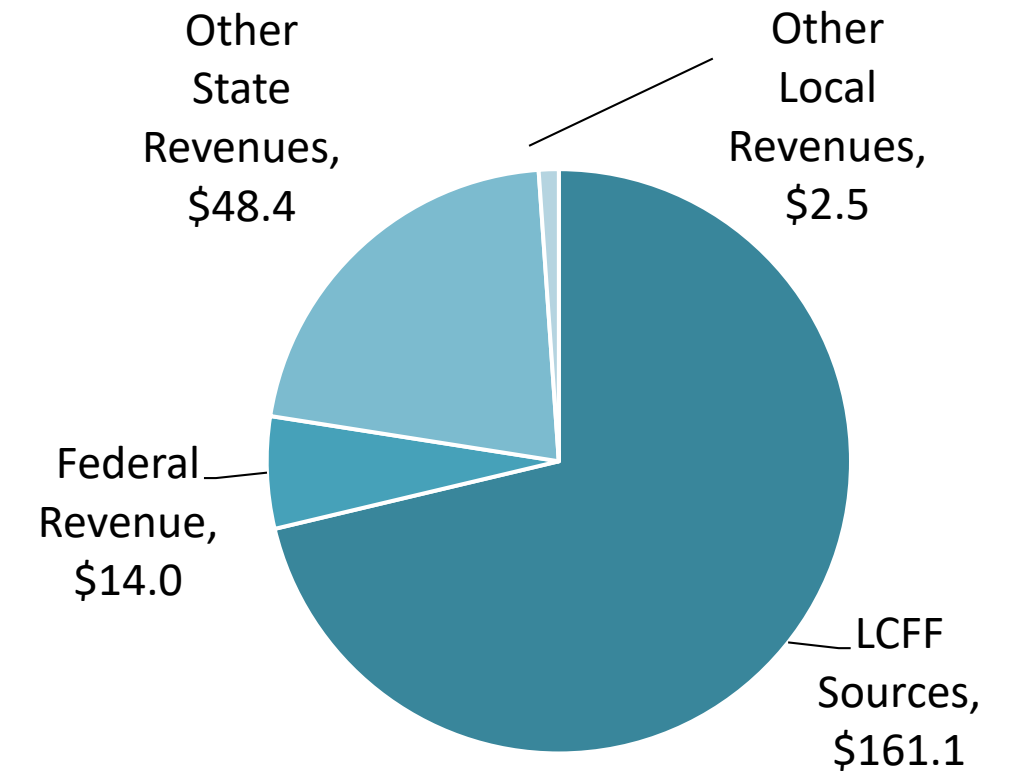
Unaudited Actuals 2021-22



\$183.3

Adopted Budget 2022-23

(-13% from Unaudited Actuals 2021-22)



\$226.0

First Interim 2022-23

(+23% from Adopted Budget 2022-23)

Revenue Drivers



LCFF COLA

	2022-23	2023-24	2024-25
COLA	6.56%	5.38%	4.02%
COLA Augmentation	6.70%	-0-	-0-



LCFF Base Grant

Grade Span	K-3	4-6	7-8	9-12
Per Student	\$10,119	\$9,304	\$9,580	\$11,391



Average Daily Attendance

2022-23	2023-24	2024-25
14,441	13,942	13,399

Revenue Differences



LCFF Revenues

- Additional 6.7% Adjustment to LCFF for 2022-23
- Additional benefit from an ongoing provision allowing the average of three prior years' average daily attendance (ADA) in calculating LCFF apportionments
- Districts offering independent study in 2021-22 benefit from a one-year ADA mitigation to shield them from attendance declines
- Additional funding for Transitional Kindergarten

Federal and State Revenues

- COVID funding
- Carry-over from prior fiscal year
- Significant **one-time** funding allocated after Adopted Budget
 - Learning Recovery Emergency Block Grant
 - \$11,690,943
 - Arts, Music, and Instructional Materials Block Grant
 - \$8,838,503

Local Revenue

- Increase in gifts

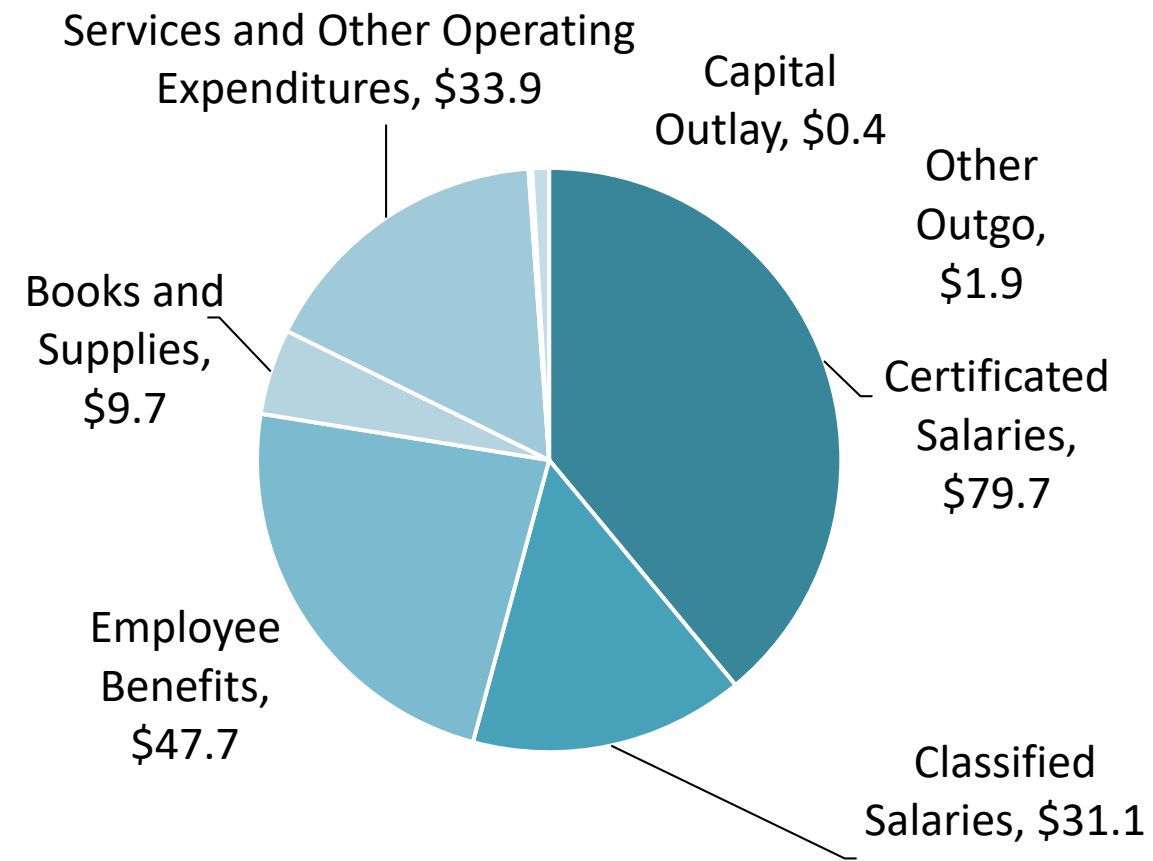


One Time COVID Moneys



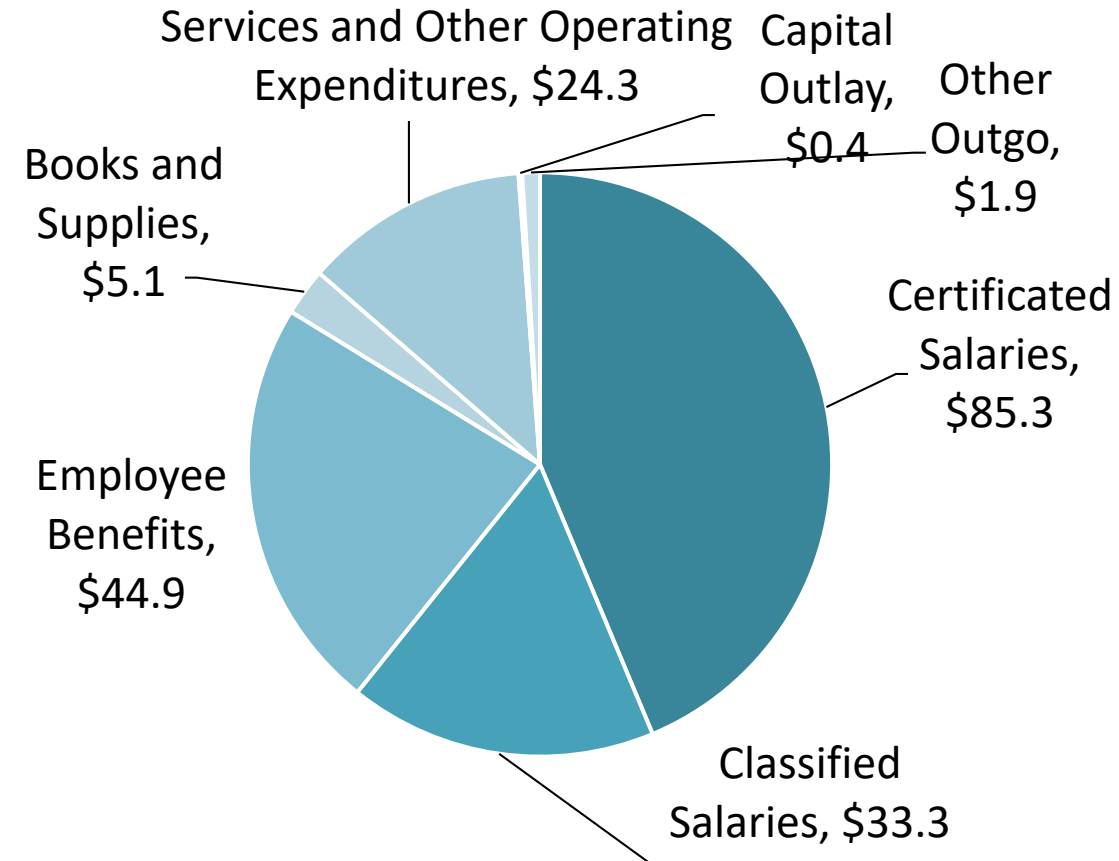
Funding Sources	Allocation	Balance to Spend	Date to be Spent / Expended
SB117 – COVID 19 LEA Response Fund	\$254,618	-0-	Expended
LLM – Coronavirus Relief Fund (CRF)	6,840,423	-0-	Expended
LLM – Prop 98 General Fund	1,181,661	-0-	Expended
AB 86 – In Person Learning (IPI)	4,598,425	1,577,947	9/30/2024
AB 86 – Expanded Learning Opportunities Grant (ELO-G)	8,655,995	-0-	Expended
AB 86 – Expanded Learning Opportunities Grant– Para-Professionals	961,777	-0-	Expended
AB86 – Expanded Learning Opportunities – Homeless	76,000	75,000	9/30/2024
LLM - Governor’s Emergency Education Relief (GEER)	909,442	-0-	Expended
CARES - Elementary and Secondary Emergency Relief Fund – ESSERF I	1,413,761	-0-	Expended
CRSSA - Elementary and Secondary Emergency Relief Fund – ESSERF - II	5,594,954	959,535	9/30/2023
ARP - Elementary and Secondary Emergency Relief Fund – ESSERF - III	12,565,473	6,053,086	9/30/2024
ARP – Homeless Children & Youth II	36,651	36,651	9/30/2024
FEMA – Federal Emergency Management Agency	2,452,351	-0-	Expended
Emergency Connectivity Fund (ECF)	1,798,033	-0-	Expended
School Based COVID-19 Testing Grant	2,383,784	-0-	Expended
Total	\$49,723,348	\$8,702,219	

Expenditures (in millions)



\$204.5

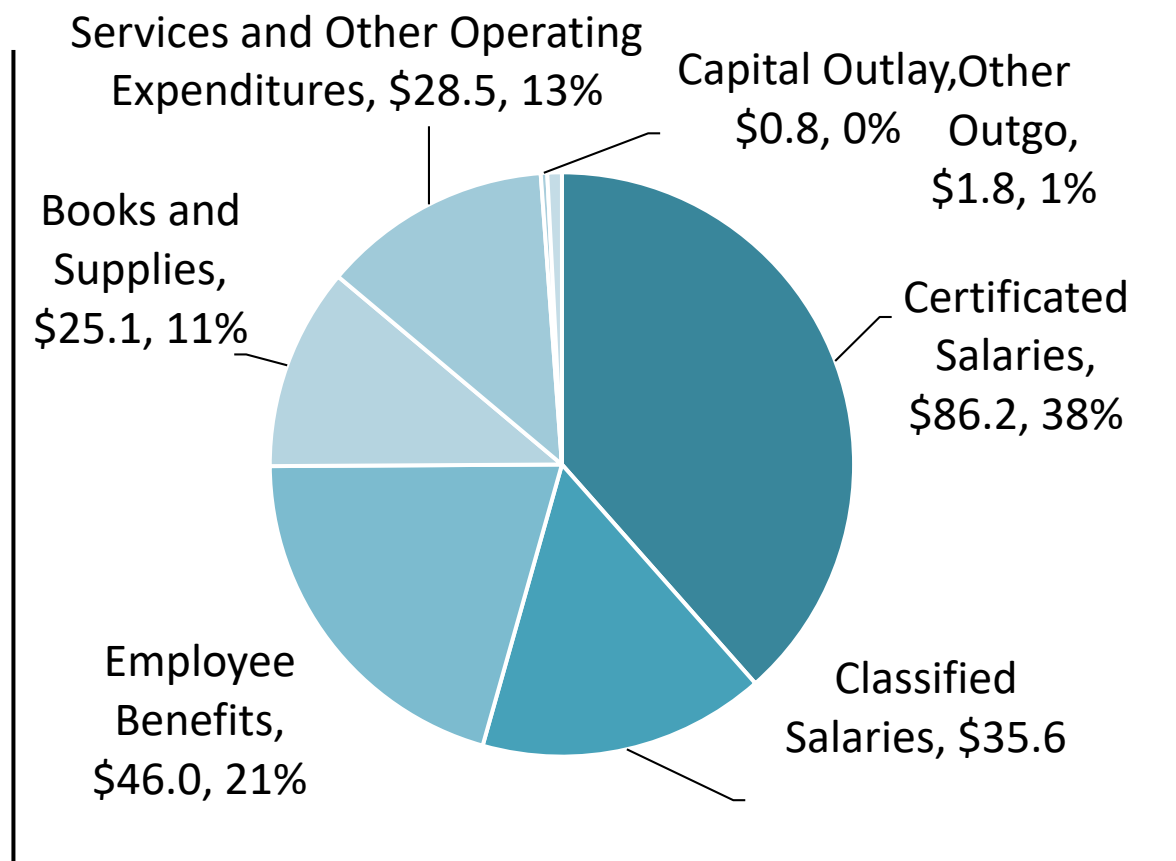
Unaudited Actuals 2021-22



\$195.2

Adopted Budget 2022-23

(-4.5% from Unaudited Actuals 2021-22)



\$224.0

First Interim 2022-23

(+14.7% Adopted Budget 2022-23)

Expenditure Drivers



PERS and STRS

	2022-23	2023-24	2024-25
PERS	25.37%	25.20%	24.60%
STRS	19.10%	19.10%	19.10%

Special Education

	2022-23	2023-24	2024-25
Special Ed	\$26,141,844	\$26,959,536	\$27,915,925

Miscellaneous Assumptions

	2022-23	2023-24	2024-25
Unemployment Insurance Rate	0.50%	0.20%	0.20%
Health Insurance Increase	2.00%	2.00%	2.00%
California CPI	5.75%	2.58%	2.20%

Expenditure Differences



Certificated Salaries

- Step and Column increases
- Teachers paid from one-time COVID funding to maintain smaller class sizes
- Additional hourly/daily and sub costs

Classified Salaries

- Step and Column Increases
- Support staff paid out of one-time COVID funds
- Transition Kindergarten aides

Benefits

- Changes with Step and Column increases
- STRS/PERS increases
- Health and Welfare 2% increase

Materials and Supplies

- Expenditures to match gifts and donations revenue
- One-time COVID funding expenditures

Services

- Contracted services for Special Education needs
- One-time COVID funding expenditures

Capital Outlay

- M&O prior year projects to continue and gifts for Miller, Bret Harte & Edison



Multiyear Projection



	2022-23	2023-24	2024-25
Revenue	225,913,031	193,834,191	193,667,065
Expenses	223,908,583	195,279,426	202,031,058
Transfers Out	(240,878)	(232,103)	(127,111)
Excess/(Deficit)	1,763,570	(1,677,338)	(8,491,104)
Beginning Fund Balance	39,465,358	37,788,020	29,296,916
Fund Balance			
Non Spendable	100,060	100,060	100,060
Restricted One Time State & Federal Funding	20,385,907	20,238,719	20,089,750
Vacation Liability	272,000	272,000	272,000
LCAP Assigned	2,634,749	-0-	-0-
Assigned	7,900,000	7,900,000	-0-
Reserve for Economic Uncertainties (3%)	6,724,484	5,865,346	6,064,745
Board for Economic Uncertainties up to 3%	1,448,159	3,411,895	2,770,361

Note: Columns may not add up due to rounding.

Challenges



- The District has an ongoing structural deficit; COVID & one-time funds have eased the immediacy of having to have delayed the tackling the structural deficit
- With free meal service being provided to all students, the District's Unduplicated Pupil Percentage, or UPP, has declined since there's no immediate need for families to complete the Free and Reduced Meal application. It more than just provides meals for students, this application has additional benefits of providing additional funding, such as supplemental state funding and federal funding for technology (ERATE).
- Staffing shortages contribute to the continued rise in costs of Special Education as the need to turn to agencies to fill vacancies is necessary to continue to provide the services BUSD students need.





Thank you!

Feel free to reach out to us if you have any questions.

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