

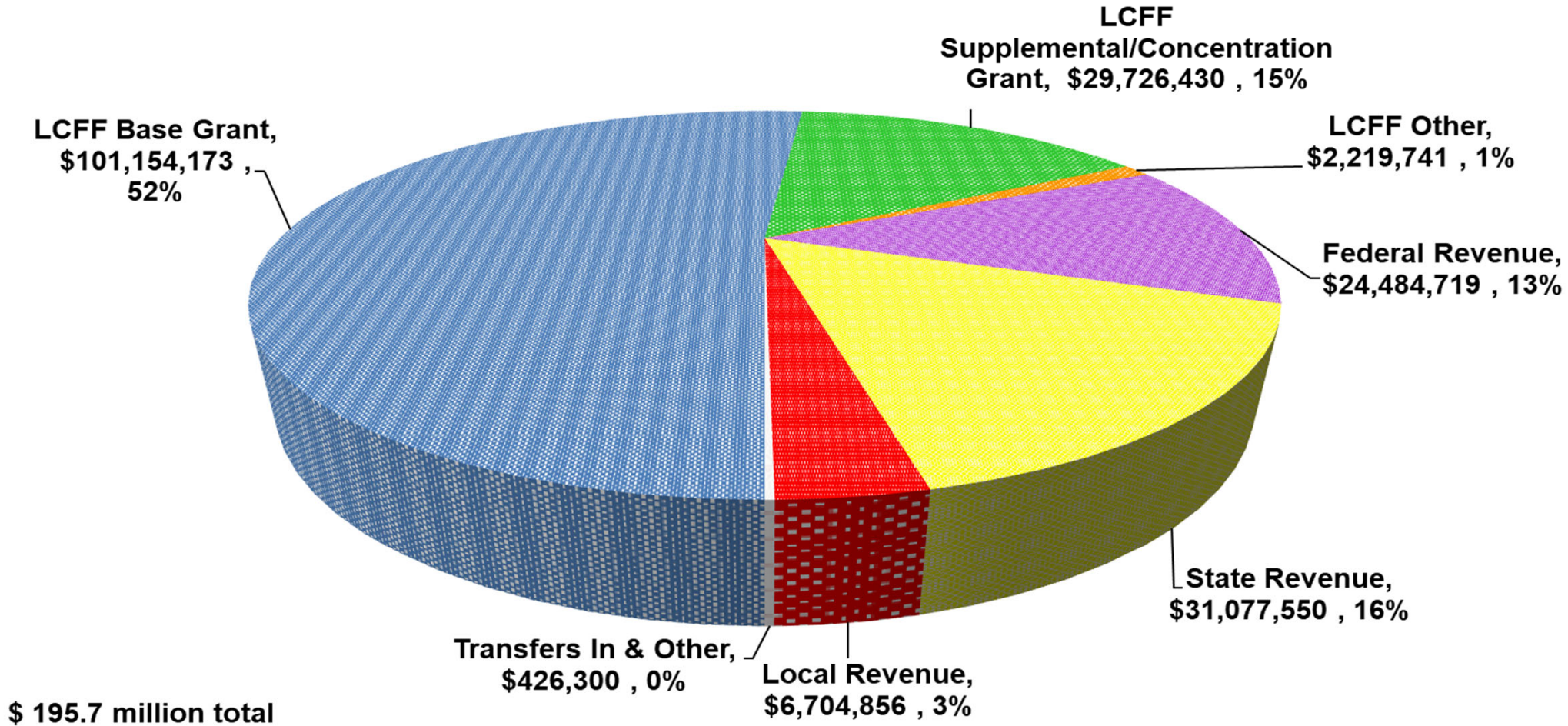


# Santa Maria Joint Union High School District

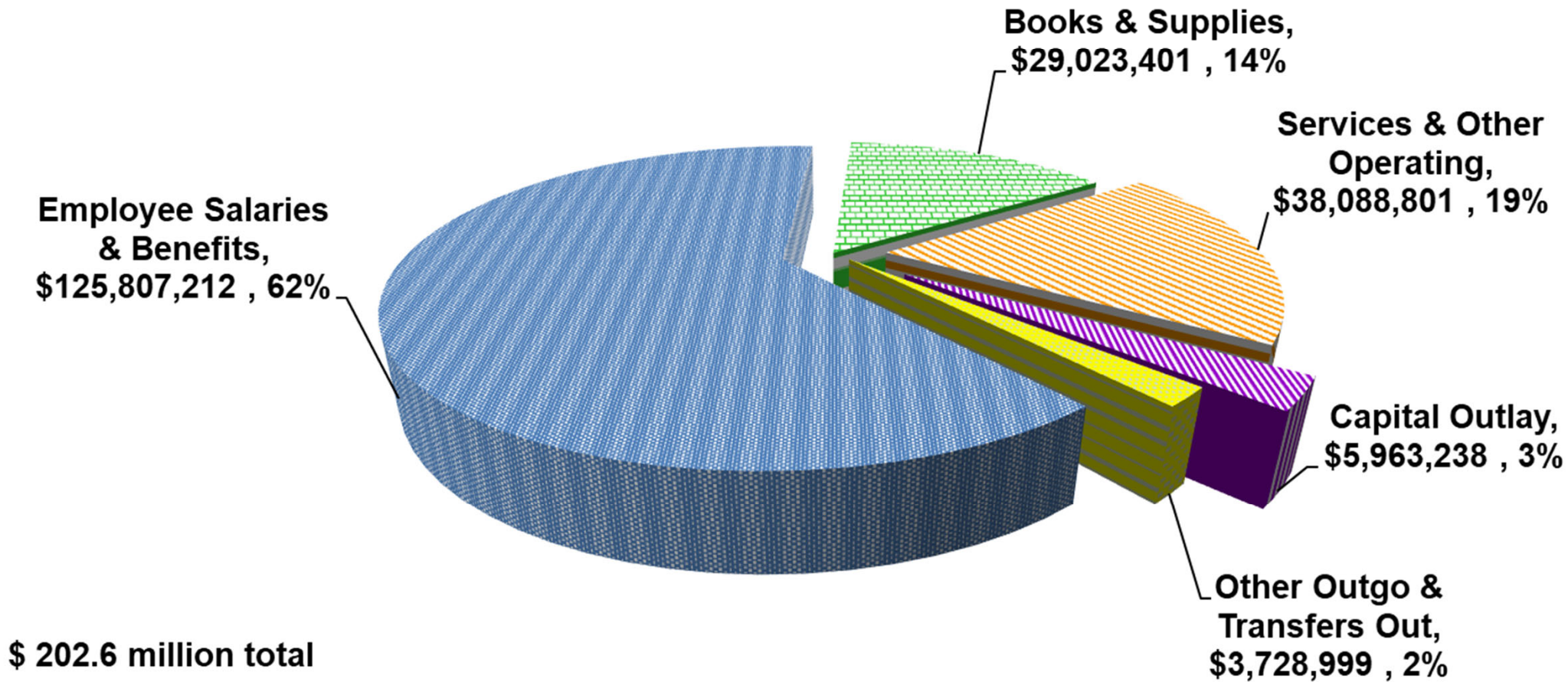
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2022-23 1<sup>st</sup> Interim Revised  
Budget General Fund

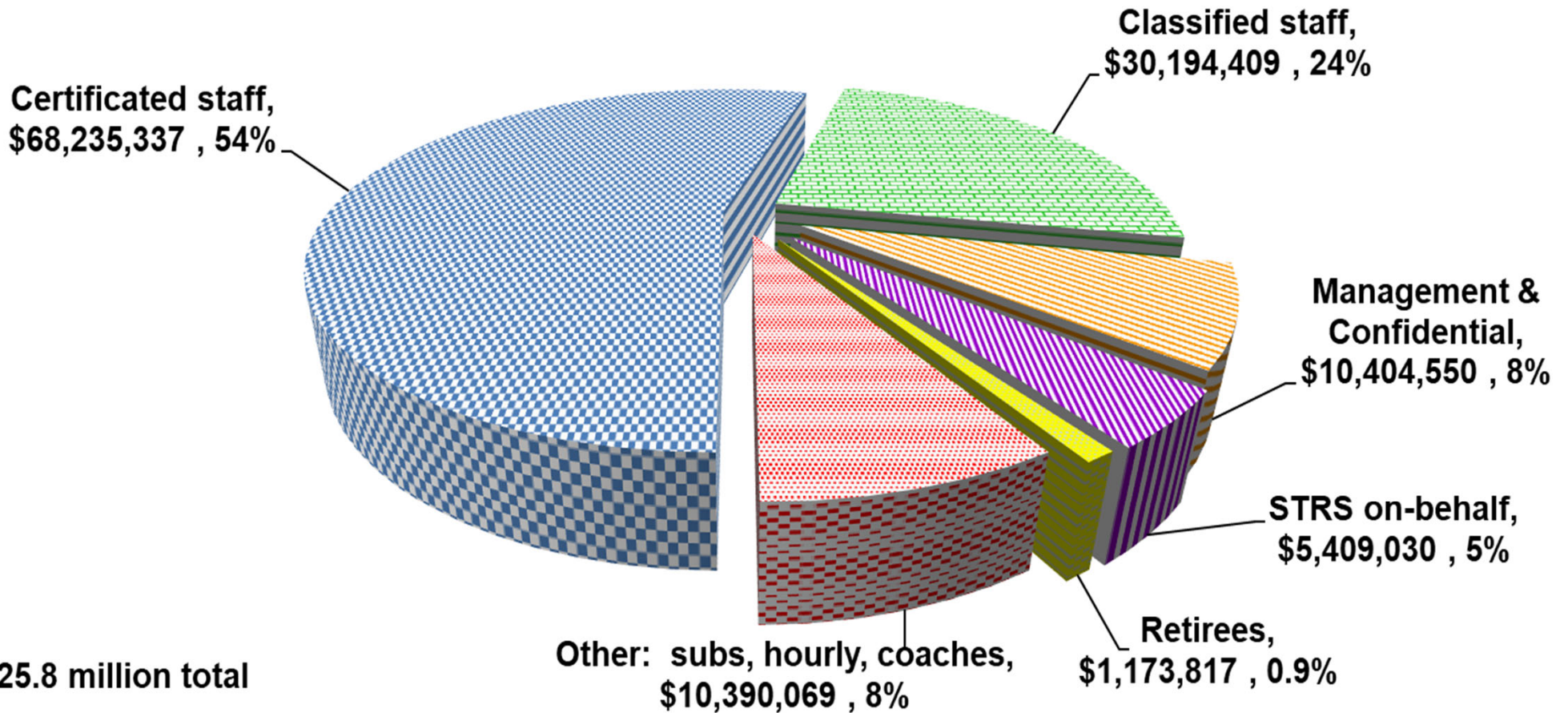
**SANTA MARIA JOINT UNION HIGH SCHOOL DISTRICT  
2022-23 1st Interim Revised Budget  
TOTAL REVENUE SUMMARY**



**SANTA MARIA JOINT UNION HIGH SCHOOL DISTRICT  
2022-23 1st Interim Revised Budget  
TOTAL EXPENSE SUMMARY**



**SANTA MARIA JOINT UNION HIGH SCHOOL DISTRICT  
2022-23 1st Interim Revised Budget  
SALARIES & BENEFITS**

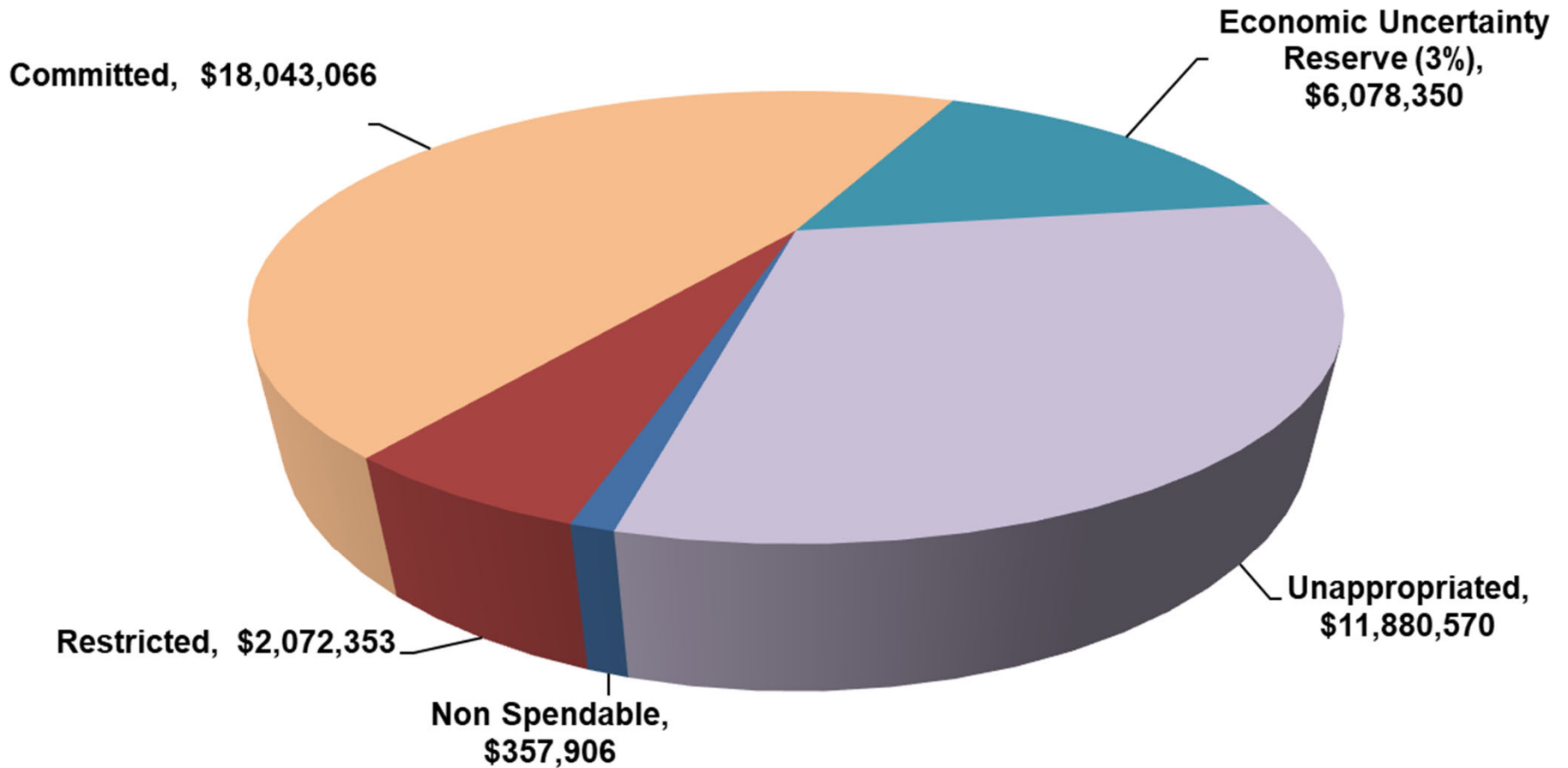




# **SMJUHSD General Fund Summary 2022-23 1<sup>st</sup> Interim Revised Budget**

<b>Beginning Fund Balance</b>	<b>\$ 45,250,126</b>
<b>Plus Revenues &amp; Transfers In</b>	<b>195,793,769</b>
<b>Minus Expenses &amp; Transfers Out</b>	<b><u>&lt;202,611,651&gt;</u></b>
<b>Equals Ending Fund Balance</b>	<b>\$ 38,432,245</b>

**SANTA MARIA JOINT UNION HIGH SCHOOL DISTRICT  
2022-23 1st Interim Revised Budget  
FUND BALANCE, GENERAL FUND**

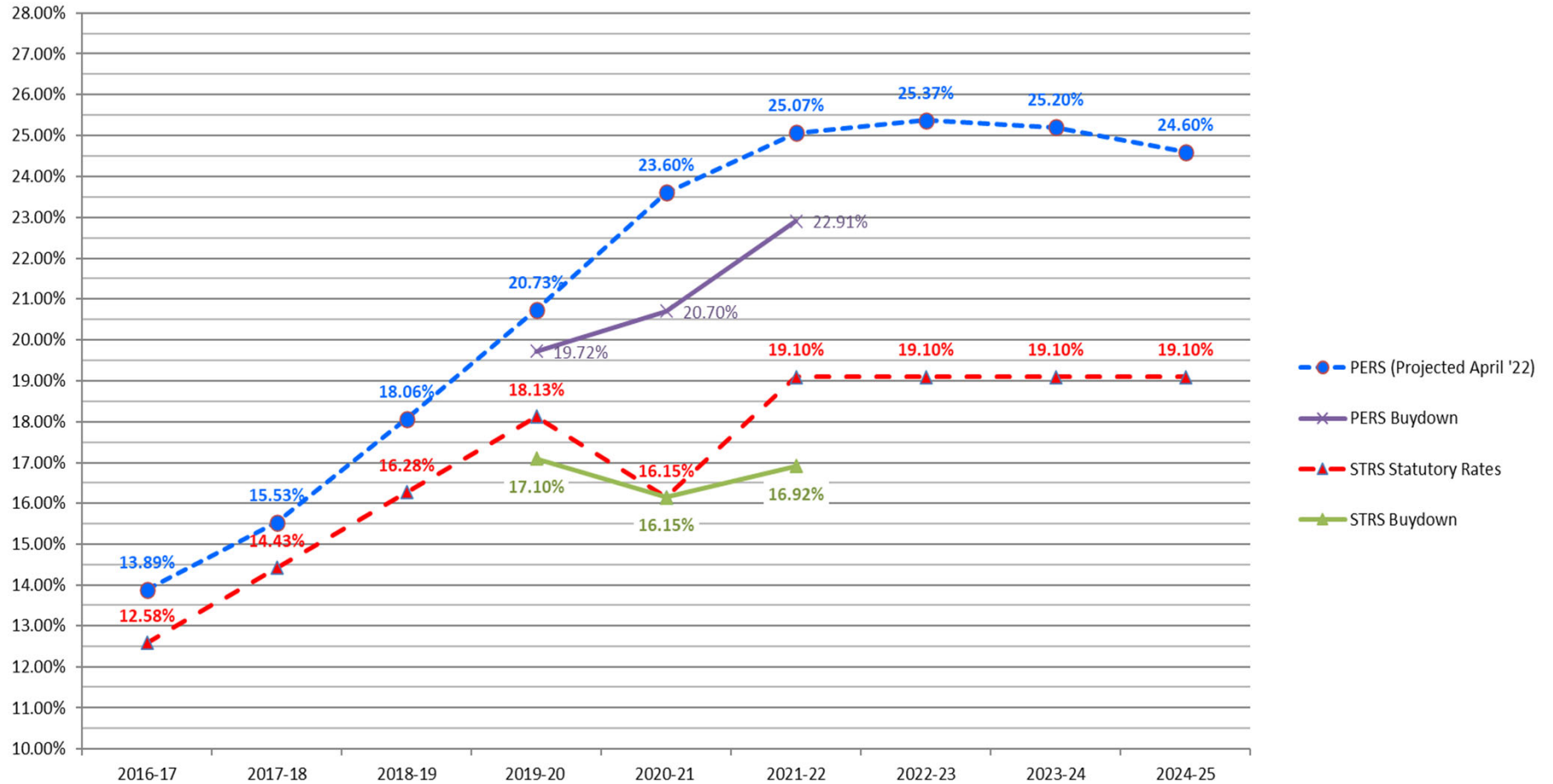


# SB858 Reserve Calculations & Disclosure



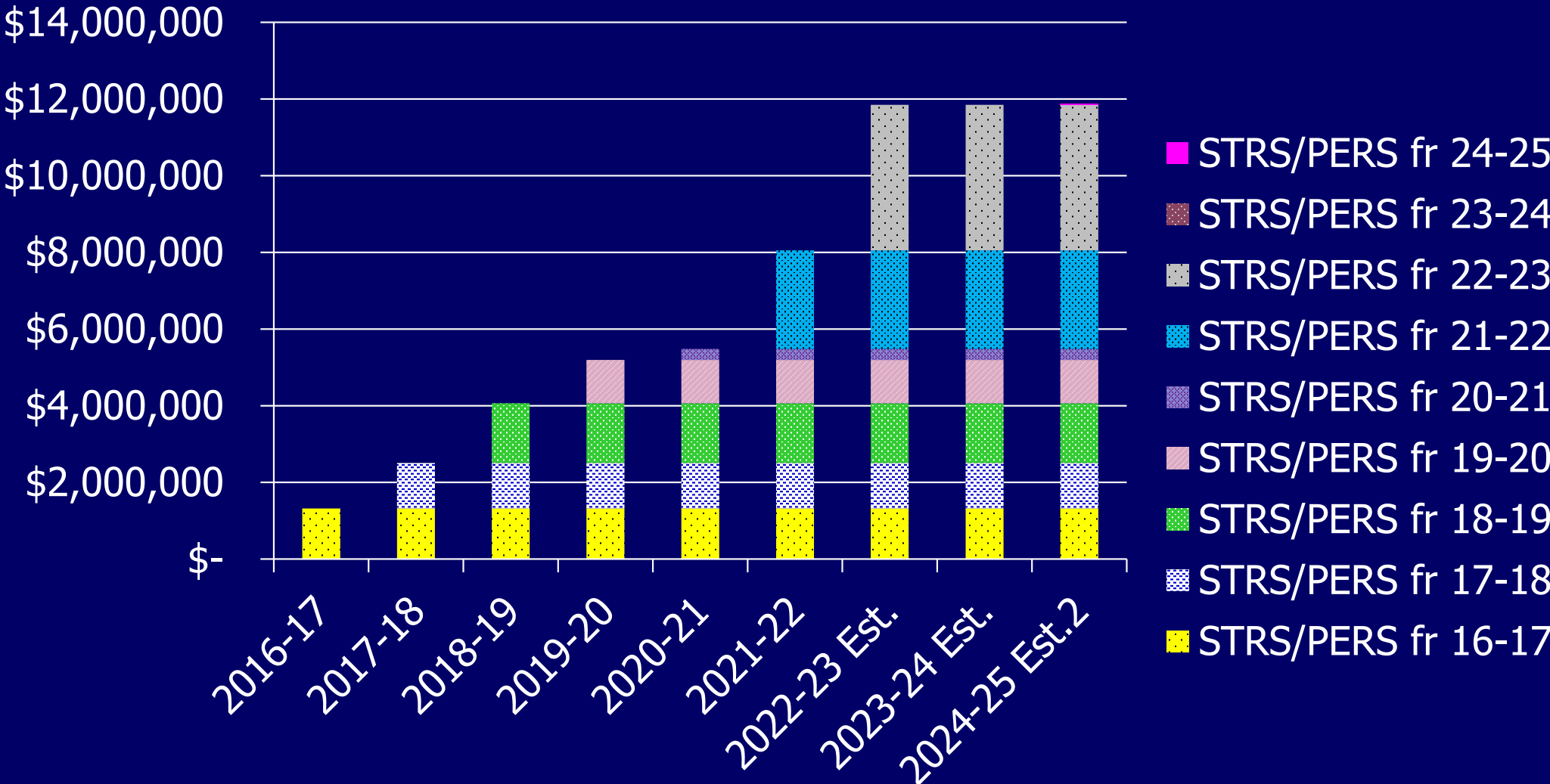
SANTA MARIA JOINT UNION HIGH SCHOOL DISTRICT				
2022-23 1ST INTERIM BUDGET				
SB 858 RESERVE REQUIREMENT CALCULATIONS & DISCLOSURE				
	2022-23	2023-24	2024-25	
<b>Minimum Reserve Level Required (3%)</b>	<b>\$ 6,078,350</b>	<b>\$ 4,432,847</b>	<b>\$ 4,410,007</b>	
<b>Reserve Level in District's budget</b>	<b>\$ 6,078,350</b>	<b>\$ 4,432,847</b>	<b>\$ 4,410,007</b>	
<b>Amount in excess of minimum</b>				
<b>General Fund</b>	<b>11,880,570</b>	<b>23,590,451</b>	<b>38,703,853</b>	
<b>Fund 17 Special Reserve</b>	<b>2,595,456</b>	<b>2,182,133</b>	<b>1,766,744</b>	
<b>Total amount in excess of minimum</b>	<b>\$ 14,476,026</b>	<b>\$ 25,772,584</b>	<b>\$ 40,470,597</b>	
<p>In Fund 17, Special Reserve, amounts in this fund are earmarked for costs associated with opening a new school, that cannot be paid with bond funds. \$1.367 million are assigned for a six year bus replacement plan the two out years are adjusted for an estimated transfer of \$426,300 per year. The bus replacement plan was implemented beginning in fiscal year 2020-21 through 2025-26.</p>				

## SANTA MARIA JT UNION HIGH SCHOOL DISTRICT 2022-23 1st Interim Revised Budget PERS & STRS Rates





# STRS/PERS Increases





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**Thank you!**

**SANTA MARIA JOINT UNION HIGH SCHOOL DISTRICT  
2022/23 FIRST INTERIM REVISED GENERAL FUND BUDGET ASSUMPTIONS**

This revised budget for the Santa Maria Joint Union High School District recognizes changes which have occurred since the Board approved the District's Adopted Budget in June 2021. These revisions include items contained in the enacted State's budget, recognition of prior year unused award amount carryovers, incorporating prior year unexpended funds into the budget, new funding sources, and other items necessitated by changing conditions within the district.

**REVENUES:**

LCFF Sources

The District is projecting its revenues from LCFF sources based on prior year ADA of 8,746 adjusted per the 21-22 Proxy ADA Determination (COVID ADA relief). Enrollment as of the CalPADS information day on October 5<sup>th</sup> is 9,203 students and the estimated ADA projection of 8,664 is lower than the prior year ADA so funding is adjusted to use the higher prior year ADA. Other factors that determine LCFF revenues include a decrease in the FRPM/EL factor of 0.01 percentage points over the Adopted Budget. Included in LCFF sources is an allocation of property taxes from SELPA, which increases \$1,894. In total, LCFF revenues **increase** from the Adopted Budget by:

\$ 11,403,911

Federal Revenues

Federal revenues are revised to recognize carryover of prior year unused grant awards in the amount of \$13,445,420 and adjustments to current year award amounts based on official or updated estimated award announcements equal to \$55,672. In total, Federal revenues increase by \$13,501,092 since the Adopted Budget. It's important to note that \$12,820,939 of the increase in federal funds is not on-going and is intended to provide relief due to the COVID-19 pandemic. Award amounts for Title I, Title II, Title III, and Title IV will not be finalized until the District completes the Consolidated Application process in January. By program, changes since the Adopted Budget are:

CARES ACT:	
ESSER II	\$ 8,795
AB 86 MODIFIED BY AB 130:	
ESSER II	53,710
ELO GEER II	147,357
ELO ESR 3 - Emergency	280,084
ELO ESR 3 - Learning Loss	1,321,838
ARP ACT:	
HOMELESS CHILDREN & YOUTH II (HCY II)	167,136
ESSER III	8,242,742
ESSER III – Learning Loss	2,599,278
Title I	316,087
Title II	20,907
Title III Immigrant	74,222
Title III LEP	115,414
Title IV	174,385
Special Education	<u>&lt;20,863&gt;</u>

Total **increase** in Federal Revenues \$ 13,501,092

**State Revenues**

Revisions to State Revenues include the following:

K12 Strong Workforce Program Grant	\$ 355,409
CA NBCT Incentive Program	5,000
Arts, Music & Instructional Materials Block Grant	5,623,168
Learning Recovery Emergency Block Grant	15,545,425
Lottery	75,980
Special Education, Mental Health funding, allocation per SELPA funding model & prior year ending fund balance allocation	<157,524>

Total **increase** in State Revenues \$ 21,447,458

**Local Revenues**

The District adjusts its budget for local revenues during the year based on actual events. Adjustments are as follows:

Special Education, State AB602 apportionment funding & prior year ending fund balance allocation, allocation from SELPA funding model out of Mental Health funds for TLC regional programs operated by the District.	\$ 55,391
Marian Medical Center Sponsorship	27,857
Other local revenue (teacher grants & donations)	12,671
Student tablets	<u>14,572</u>

Total **increase** in Local Revenues \$ 110,491

**TOTAL REVENUES HAVE INCREASED BY: \$ 46,462,952**

**EXPENDITURES:****Salaries, Wages, & Benefits**

- Certificated staffing changes are detailed in the table below

<b>CERTIFICATED/UNREP</b>	<b>FTE</b>	<b>COST</b>
Cost including statutory benefits of a 6.56% increase in the salary schedule (on-going)		3,314,618
Cost including statutory benefits of a 3% off schedule payment (one time)		1,607,211
New positions for Ag, Math, Soc Science, Sped Coordinator, SPED LH	8.60	954,445
New position CCEIS Lead	1.00	77,181
New position Counselor	1.00	92,298
New position HS Readiness Liaison	1.00	138,930
Difference between estimated costs in District's Adopted Budget, and projected actual costs due to vacancies, turnover & collapsing assignments	(8.40)	(1,786,545)
OPEB Trust Pre-Funding Active Employees		59,029
Additional staffing in support of LCAP		1,334,785
Extra pay assignment adjustments: stipends & department chairs		99,052
Difference between estimated costs in District's Adopted Budget, and projected actual costs related to FTE changes		34,886
Difference between estimated costs in District's adopted budget, and projected actual costs after collapsing 14 PREP period assignments	(2.80)	(489,443)
ESSER II non-position related hourly pay		886,543
ESSER III non-position related hourly pay		750,663
Educator Effectiveness Grant non-position related hourly pay		189,143
Expanded Learning Opportunities (ELO) non-position related pay (extra hours, hourly)		620,936
A-G Completion Improvement Grant non-position related hourly pay		106,753
Other non-position related pay, hourly, subs, etc.		80,717
	0.40	\$8,071,202

- Classified staffing changes are detailed in the table below

<b>CLASSIFIED/UNREP</b>	<b>FTE</b>	<b>COST</b>
Cost including statutory benefits of projected COLA increase in the salary schedule and increase health & welfare benefits (on-going),		1,179,618
Cost including statutory benefits of a 3% off schedule payment (one time)		580,464
Difference between estimated costs in District's Adopted Budget, and projected actual costs related to FTE changes	(5.28)	(240,520)
OPEB Trust Pre-Funding Active Employees		(651)
New positions Custodian SY	1.00	45,912
New positions Instructional Assistants I & II	1.50	62,935
New positions Instructional Assistant	1.50	55,933
New position Multilingual Translator	1.00	50,879
New position Mechanic	1.00	95,561
New position Security Assistant II	1.00	55,770
New position Staff Secretary	1.00	55,566
New position Transportation Attendant	0.50	18,490
Admin Assistant 5 SSC Reclassification	(2.00)	(151,315)
Educator Effectiveness Grant non-position related hourly pay		126,096
Expanded Learning Opportunities (ELO) various Instructional Aides and non-position related pay (extra hours, hourly)		222,615
ESSER III non-position related hourly pay		95,081
Additional staffing & extra hours in support of LCAP		1,218,121
New hire incentive pay		15,824
Difference between estimated costs in District's Adopted Budget, and projected actual costs due to vacancies, turnover & collapsing assignments	(4.13)	(654,358)
Costs associated with FTE changes since Adopted Budget & staff turnover (resignations, transfers, promotions)	(0.50)	(419,346)
Extra pay assignment adjustments: Other non-position related pay, stipends for bilingual pay, & specialized skills		838
Other non-position related pay, hourly, subs, etc.		74,250
	(3.41)	\$2,487,763

- Management and Confidential staffing changes are detailed in the table below

<b>MANAGEMENT/CONF</b>	<b>FTE</b>	<b>COST</b>
Cost including statutory benefits of a 6.56% increase in the salary schedule (on-going)		455,348
Cost including statutory benefits of a 3% off schedule payment (one time)		259,243
Admin. Assistant Curriculum & Instruction, Business	2.00	201,770
IT Manager	1.00	161,999
Plant Manager	1.00	117,892
Reclassified positions (9 FTE)		283,905
Vacation and or longevity increment changes		10,752
Stipend for bilingual pay		3,030
Costs from staff turnover (retirements, resignations and promotions).		(17,947)
	4.00	\$ 1,475,992

- Other Items listed in the table below

<b>OTHER ITEMS</b>	<b>FTE</b>	<b>COST</b>
All other changes not separately identified		29,407
Board member health & welfare benefit costs associated with medical, dental and vision changes during open enrollement		8,614
	-	\$ 38,021

**In total, all changes in salaries, wages, & benefits result in an increase of \$12,072,978 since the Adopted Budget.**

Books and Supplies, Services, Capital Outlay

- In total, expenditures for books and supplies, services, and capital outlay increase by \$46,090,726 since the Adopted Budget. Nearly all this increase is due to one-time items and carryovers, along with new federal and state COVID-19 resources, as shown on the next page:

<b>Supplies, Services, and Capital Outlay</b>	
One-time expenditures related to prior year carryover:	
Amounts assigned from the District's 2021/22 year end report:	
LCAP S&C carryover increased & improved services goal 1, actions 1 & 5	\$ 228,197
15-16 One-time instructional materials, site allocations for professional development	980,606
Site-department carryovers	1,042,816.53
Misc. grants & donations carryovers	135,512
Technology carryover	69,043
MAA carryovers	457,800
AP test carryovers	41,122
CTE goal 3 reserve	827,801
Transportation bus carryover (buses not delivered in prior year)	631,812
<b>Total one-time expenditures</b>	<b>4,414,709</b>
Restricted programs: expenditures related to prior year unused grant award carryovers, revenue adjustments, and ending balances carried forward. These amounts are net of any changes made in salary & wage expense in the associated program:	
Title I ESSA (Every Student Succeeds Act)	313,013
Title II Teacher Quality	11,240
Title III Immigrant & LEP	180,876
Title IV Student Support & Academic Enrichment Grant	154,125
CARES ACT:	
ESSER II	425,493
AB 86:	
ELO Grant	108,892
AB 86 MODIFIED BY AB 130:	
ESSER II	46,808
ELO GEER II	147,357
ELO ESR 3 - Emergency	114,148
ELO ESR 3 - Learning Loss	601,617
ARP ACT:	
HCY II	158,243
ESSER III	7,100,682
ESSER III - Learning Loss	2,504,197
AB 128:	
Special Ed: ARP CCEIS	46,617
Arts, Music & Instructional Materials Block Grant	5,623,168
A-G Access/Success Grant	278,993
Career Technical Education Grant "CTEIG"	(26,752)
Carl Perkins	800
Classified School Employees Professional Development Block Grant	51,851
Comprehensive Coordinated Early Intervening Services (CCEIS)	269,467
Educator Effectiveness Grant	1,345,734
K12 Strong Workforce Grant	223,924
Kitchen Infrastructure & Training Grant	379,370
Learning Recovery Emergency Block Grant	15,545,425
Lottery	1,786,966
Migrant	23,414
Student tablet insurance proceeds used for parts & repairs	232,875
Special Education Dispute Prevention & Resolution Grant	12,528
Special Education Learning Recovery Support Grant	172,494
Misc. locally restricted grants & donations	300,788
<b>Total restricted expenditures</b>	<b>38,134,353</b>
Other one-time non-recurring expenditures:	
Contractual services project 21-351 ERHS hillside fence	39,626.00
Contractual services project 21-395 CTE bldg A office space	5,850.00
Contractual services project 18-280 ERHS parking lease	13,500.00
Project P402 SSC new bus canopy	463,001
Augment school site budgets	15,000
Misc. local sources, grants & donations	33,692
<b>Total increase due to one-time expenditures</b>	<b>570,669</b>
Ongoing expenditures:	
Spec Ed Therapeutic Learning program costs for materials, contractual & professional services	
Contribution increase Routine Restricted Maintenance Account to required 3% reserve	1,079,927
Home to school transportation plan new school buses	1,268,984
LCAP increase: goal 1, goal 2, goal 3, goal 4, goal 5 & goal 6	98,200
LCAP Minimum Proportionality Percentage MPP Increase	148,099
Department budget augmentation for Family & Consumer Sciences - Culinary Arts, & other Site-dept. budget changes	17,000
Computer Replacement Increase	200,000
Utilities RHS Waste Management Increase	24,500
Emergency repairs	100,000
SELPA funding model, subagreements for interpreters	34,285
<b>Total ongoing expenditures</b>	<b>2,970,995</b>
<b>Total expenditure increase</b>	<b>\$ 46,090,726</b>



### Other Outgo

- There is no change for payments of principal and interest on the District's non-voter approved debt, including capital leases and Certificates of Participation ("COPs"), and on-bill interest free financing from PG&E in support of the JCI energy retrofit project.
- The credit for indirect costs included in Other Outgo remain unchanged from the Adopted Budget.
- Special Education TLC programs & programs operated by SBCEO decreased by \$<385,265>.
- **In total, expenditures for Other Outgo decreased by \$<385,265> since the Adopted Budget.**

**TOTAL EXPENDITURES HAVE INCREASED BY: \$57,778,439**

**OTHER FINANCING SOURCES/USES:** Reflect a transfer in of \$426,300 from the Special Reserve Non-Capital Projects fund for bus replacements. A transfer out of \$66,134 to the Special Reserve Capital Outlay fund for project 22-421 PVHS marquee replacement. Also, the transfer out of \$375,000 to the District's Deferred Maintenance fund remains unchanged since the Adopted Budget.

### **NET CHANGE OF INCREASE (DECREASE) IN FUND BALANCE:**

Total revenues <b><i>increased</i></b> by:	\$ 46,462,952
Total expenditures <b><i>increased</i></b> by:	57,778,439
Total other financing sources/uses:	<u>&lt;66,134&gt;</u>
Net decrease of Ending Fund Balance:	<u>\$ &lt;11,381,621&gt;</u>

### **The District's Fund Balance:**

- **After providing for non-spendable components, and the 3% statutory minimum reserve for economic uncertainties, the District's ending unrestricted unassigned fund balance has a positive balance of \$11,880,570. Note from the preceding narrative that there are numerous one-time items that have been carried forward from the prior year. These allocations were reserved in the District's ending fund balance at the time it closed its books for 2021/22 and the Board approved the year-end report. These amounts are now part of the adjusted beginning fund balance in this Revised Budget. *This is a factor dealt with every year at the First Interim Report when carryover funds are recognized and then re-budgeted to be spent in the new budget year.***
- **Remember that there are no minimum funding level requirements contained in the LCFF law. So while LCFF has resulted in significant additional revenue to the District, it is still an ADA driven model, and changes in the District's unduplicated FRPM/EL percent can have a significant impact, either up or down, on the amount of revenue.**

Santa Maria Joint Union High School District  
 2022/23 1ST INTERIM BUDGET - MULTI YEAR PROJECTION - GENERAL FUND

		2022/23	2023/24	2024/25
	Enrollment Projection	9,203	9,026	8,952
	ADA Projection	8,664	8,498	8,428
	Funded ADA Projection	8,746	8,664	8,636
Description	Object Code	Base Year 2022-23	Year 2 2023-24	Year 3 2024-25
<b>Combined Summary</b>				
<b>A. Revenues</b>				
LCFF Sources	8010-8099	133,100,344.00	139,993,308.00	144,130,217.00
Federal Revenue	8100-8299	24,484,719.34	5,217,620.99	5,217,620.99
Other State Revenues	8300-8599	31,077,549.74	10,020,533.58	10,098,459.97
Other Local Revenues	8600-8799	6,704,855.67	6,667,271.53	6,657,443.40
<b>Total, Revenue</b>		<b>195,367,468.75</b>	<b>161,898,734.10</b>	<b>166,103,741.36</b>
<b>B. Expenditures</b>				
Certificated Salaries	1000-1999	60,436,389.48	54,684,279.51	55,202,301.58
Classified Salaries	2000-2999	25,576,215.63	23,977,112.00	24,366,798.48
Employee Benefits	3000-3999	39,794,606.43	37,531,996.97	37,641,417.69
Books and Supplies	4000-4999	29,023,401.21	13,464,280.04	11,653,980.09
Services and Other Operating Expenditures	5000-5999	38,088,800.52	15,502,794.35	15,854,431.10
Capital Outlay/Depreciation	6000-6999	5,963,237.69	4,272,233.07	4,272,233.07
Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,526,415.68	3,458,897.11	3,079,254.46
Other Outgo - Transfers of Indirect Costs	7300-7399	(238,550.64)	(1,005,936.97)	(1,005,936.97)
Other Adjustments - Expenditures			-	-
<b>Total, Expenditures</b>		<b>202,170,516.00</b>	<b>151,885,656.08</b>	<b>151,064,479.50</b>
<b>C. Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources and Uses</b>		(6,803,047.25)	10,013,078.02	15,039,261.86
<b>D. Other Financing Sources/Uses</b>				
<b>Interfund Transfers</b>				
Transfers In	8900-8929	426,300.00	426,300.00	426,300.00
Transfers Out	7600-7629	441,134.00	375,000.00	375,000.00
<b>Other Sources/Uses</b>				
Sources	8930-8979	-	-	-
Uses	7630-7699	-	-	-
Other Adjustments - Other Financing Uses		-	-	-
Contributions	8980-8999	-	-	-
Total, Other Financing Sources/Uses		(14,834.00)	51,300.00	51,300.00
<b>E. Net Increase (Decrease) in Fund Balance/Net Position</b>		(6,817,881.25)	10,064,378.02	15,090,561.86
<b>F. Fund Balance, Reserves/Net Position</b>				
<b>Beginning Fund Balance/Net Position</b>				
As of July 1 - Unaudited	9791	41,270,054.85	38,432,244.60	48,496,622.62
Audit Adjustments	9793	3,980,071.00	-	-
As of July 1- Audited		45,250,125.85	38,432,244.60	48,496,622.62
Other Restatements	9795	-	-	-
Adjusted Beginning Balance		45,250,125.85	38,432,244.60	48,496,622.62
<b>Ending Balance/Net Position, June 30</b>				
		38,432,244.60	48,496,622.62	63,587,184.48
<b>Components of Ending Fund Balance (FDs 01-60 only)</b>				
Nonspendable	9710-9719	357,906.18	357,906.18	357,906.18
Restricted	9740	2,072,353.02	2,072,353.02	2,072,353.02
<b>Committed</b>				
Stabilization Arrangements	9750	-	-	-
Other Commitments	9760	18,043,065.64	18,043,065.64	18,043,065.64
<b>Accommodate growth/reduce density</b>				
Alternative ed expansion/Wellness centers				
Certificated Medical Savings				
Student Technology Refresh				
Textbook adoption-Social Studies, Math, Science				
<b>Assigned</b>				
Other Assignments	9780	-	-	-
<b>Unassigned/Unappropriated</b>				
Reserve for Economic Uncertainties	9789	6,078,349.50	4,432,846.54	4,410,006.77
<b>Unassigned/Unappropriated Amount</b>	<b>9790</b>	<b>11,880,570.26</b>	<b>23,590,451.24</b>	<b>38,703,852.87</b>

All ongoing sources of Revenues and Expenditures from the 2022/23 Adopted Budget are assumed to continue at the same level for the next two years with the following adjustments:

**REVENUES**

LCFF Sources

- For this Adopted Budget, the District is projecting revenue from LCFF sources using the simulator tool provided by the Fiscal Crisis and Management Assistance Team (“FCMAT”). FCMAT’s calculations use inflation, proration factor and gap funding percentage estimates provided by the California Department of Finance, and then allows for entry of district-variable data such as ADA by grade span, and the percentage of the count of unduplicated students who are English learners, foster youth, or who qualify for free or reduced-price meals. This factor is often referred to as “FRPM/EL”. The table below illustrates the various components of income from LCFF sources for the budget and two subsequent years.

	2022-23	2023-24	2024-25
<b>LCFF State Aid Funding</b>			
Base Grant	\$ 99,885,189	\$ 104,418,958	\$ 108,264,131
Supplemental/Concentration Grant	29,726,430	32,085,625	32,377,361
<b>Total LCFF State Aid</b>	129,611,619	136,504,583	140,641,492
<b>Property Tax Transfer SBCEO for Special Education</b>	2,219,741	2,219,741	2,219,741
<b>Total Revenues, LCFF Sources</b>	\$ 131,831,360	\$ 138,724,324	\$ 142,861,233
<b>Funded LCFF <u>Base Grant</u> / ADA:</b>	\$ 11,421	\$ 12,052	\$ 12,536
<b>Funded ADA (includes COE)</b>	8,746	8,664	8,636

- In 2023/24, revenues from LCFF sources increase from 2022/23 by \$6,892,964. Included within the total change is an ***increase*** in supplemental/concentration grant funding of \$2,359,195 due to a change in the three-year rolling average percentage of the District’s unduplicated pupil population of English learners, foster youth, and economically disadvantaged students (“FRPM/EL”). The estimated funded LCFF base grant per ADA is \$12,052.
- In 2024/25, revenues from LCFF sources increase by \$4,136,909; the amount of this increase that is from supplemental and concentration grants is \$291,736. The estimated funded LCFF base grant per ADA is \$12,536.

Federal, State and Local Revenues

- Year to year changes for federal, state, and local revenues are summarized in the tables on the following page.

**SANTA MARIA JOINT UNION HIGH SCHOOL DISTRICT**  
**2022/23 1<sup>ST</sup> Interim Budget**  
**Multi/Year Projection – General Fund**

<b>FEDERAL REVENUES</b>			
2022/23 balance			\$ 24,484,719
2023/24			
CARES ACT:			
ESSER II		(5,525,893)	
ARP ACT:			
ESSER III		(9,171,803)	
ESSER III - Learning Loss		(2,599,278)	
AB86 as modified by AB130 Funds:			
ESSER II		(53,710)	
ELO GEER II		(147,357)	
ELO ESR 3 - Emergency		(280,084)	
ELO ESR 3 - Learning Loss		(1,321,838)	
ARP HCY II		(167,136)	
Total change from 2022/23 to 2023/24			(19,267,098)
2023/24 balance			\$ 5,217,621
Total change from 2023/24 to 2024/25			-
2024/25 balance			\$ 5,217,621

<b>STATE REVENUES</b>			
2022/23 balance			\$ 31,077,550
2023/24			
Mandate Block Grant		47,187	
Ag Incentive Grant		4,079	
CTEIG Grant		50,286	
K12 Strong Workforce Grant		19,121	
Lottery \$170/ADA unrestricted, \$67/ADA restricted		(38,416)	
AB181 Funds:			
Arts, Music & Instructional Materials Block Grant		(5,623,168)	
AB182 Funds:			
Learning Recovery Emergency Block Grant		(15,545,425)	
Special Ed Mental Health		29,319	
Total change from 2022/23 to 2023/24			(21,057,016)
2023/24 balance			\$ 10,020,534
2024/25			
Mandate Block Grant		13,068	
Ag Incentive Grant		3,212	
CTEIG		39,596	
K12 Strong Workforce Grant		15,056	
Lottery \$150/ADA unrestricted, \$49/ADA restricted		(16,092)	
Special Ed mental health		23,086	
Total change from 2023/24 to 2024/25			77,926
2024/25 balance			\$ 10,098,460

<b>LOCAL REVENUES</b>			
2022/23 balance			\$ 6,704,856
2023/24			
Interest		(20,234)	
Misc. Locally Restricted Grants		(17,350)	
Total change from 2022/23 to 2023/24			(37,584)
2023/24 balance			\$ 6,667,272
2024/25			
Interest		(9,828)	
Total change from 2023/24 to 2024/25			(9,828)
2024/25 balance			\$ 6,657,443

## EXPENDITURES

### Salaries, Wages, and Benefits:

- Step and Longevity increases for all employees of \$1,476,236 for 2023/24 and \$1,329,818 for 2024/25.
- The increased cost associated with the Classified bargaining agreement in the second year of the two-year contract beginning in 2022/23 the cost of an ongoing 3.0% COLA is projected at \$742,980.
- The State Teachers Retirement System (STRS) rate remains unchanged from 2022/23, however, costs are projected to decrease \$949,962 due to the reduction in salaries after removing non-recurring COVID-19 funding sources. For 2024/25 again there is no STRS rate change, however, cost is projected to increase \$79,032 because of step-column costs increasing. The STRS governing board does have the authority to make rate changes in future years.
- Rates for the Public Employee Retirement System (PERS) are projected to slightly decrease; final approval of the rate by the CalPERS board is done usually in May of each year for the following year. At that time the actuarial assumptions and projected rates are also updated. For 2023/24 the decrease is 0.17 percentage points resulting in a decrease of \$264,011 resulting from removing non-recurring salaries related to COVID-19 funding sources. For 2024/25 the projection is a decrease of 0.60 percentage points, resulting in a decrease of \$45,125 from 2023/24.
- The District annually projects attrition of 5.0 Certificated FTE's from retirements. The salary and benefit savings from these retirements, offset by salary and benefit costs for replacement employees, and continuing health benefits for the retirees, results in a decrease of \$141,662 in 2023/24 and a decrease of \$141,662 in 2024/25.
- Based on projected enrollment and hiring ratios, for 2023/24 there is a decrease in Certificated staff of 6.30 FTE a projected cost reduction of \$502,088 due to the projected enrollment decline of 177 students from 2022/23. For 2024/25 there is a decrease of 2.60 FTE a projected decrease of \$207,211 due to the projected enrollment decline of 74 students from 2023/24.
- The various COVID-19 grant funds authorized by both the federal and state government (CARES Act, ARP Act, AB86, AB130) are not ongoing revenue sources and are budgeted in the 2022/23 year. Any amounts unexpended will be carried over to be spent until the funding window for allowable grant expenditures expires. The Dean of Students, and Nurses positions are expected to continue once available ESSER II funding is exhausted, the projected associated cost is \$821,872.
- Based on salary costs, the 1% pre-funding of retiree health benefits decreases by \$20,902 in 2023/24, and \$8,261 in 2024/25.
- Based on an actuarial study of the District's OPEB liability, the provision for the retiree health benefits pay as you go amount decreases by \$10,550 in 2023/24, and increases by \$5,559 in 2024/25.
- In total, costs for salaries, wages, and benefits **decrease** from 2022/23 to 2023/24 by \$9,613,823 and **increase** from 2023/24 to 2024/25 by \$1,017,129. All the changes noted above are summarized in the table on the following page.
- PLEASE NOTE: There are no COLA increases on salaries and benefits included for Certificated or Management, Confidential and Unrepresented staff in 2023/24 or 2024/25, as these are subject to negotiations. Classified staff will be in the second year of a two-year contract beginning in 2023/24 and a negotiated 3.0% COLA has been projected, the cost associated with the increase is shown in the table on the following page.

<b>SALARIES, WAGES, AND BENEFITS</b>			
2022/23 balance			\$ 125,807,212
2023/24			
Step-column cost including statutory benefits (ongoing)		1,476,236	
Classified cost 3.0% COLA including statutory benefits (ongoing)		742,980	
3% Off schedule payment including statutory benefits (one-time)		<b>(2,474,333)</b>	
Staffing decreases due to enrollment decline		<b>(502,088)</b>	
STRS no rate change		<b>(949,962)</b>	
PERS rate decrease 0.17 percentage points		<b>(264,011)</b>	
CARES ACT:			
ESSER II		<b>(4,138,421)</b>	
ARP ACT:			
ESSER III		<b>(1,442,104)</b>	
ESSER III - Learning Loss		<b>(87,470)</b>	
AB86 Funds:			
ELO Grant		<b>(144,772)</b>	
AB86 as modified by AB130 Funds:			
ESSER II		<b>(5,603)</b>	
ELO ESR 3 - Emergency		<b>(141,240)</b>	
ELO ESR 3 - Learning Loss		<b>(601,805)</b>	
AB130 Funds:			
Educator Effectiveness		<b>(407,558)</b>	
Special Ed Dispute Prevention & Resolution		<b>(12,074)</b>	
Special Ed Learning Recovery Support		<b>(224,027)</b>	
A-G Access/Success Grant		<b>(402,110)</b>	
A-G Learning Loss Mitigation Grant		<b>(20,751)</b>	
Staffing increases due to projected funding change		821,872	
LCAP S&C increased & improved services carryover		<b>(635,913)</b>	
Lottery		<b>(27,555)</b>	
Increase in retiree health benefits prefunding		<b>(20,902)</b>	
Projected change in retiree health pay as you go		<b>(10,550)</b>	
Estimated annual retirements 5 FTE's		<b>(141,662)</b>	
Total change from 2022/23 to 2023/24			<b>(9,613,823)</b>
2023/24 balance			\$ 116,193,388
2024/25			
Step-column costs including statutory benefits (ongoing)		1,329,818	
Staffing decreases due to enrollment decline		<b>(207,211)</b>	
STRS no rate change		79,032	
PERS decrease 0.60 percentage points		<b>(45,125)</b>	
Lottery		<b>(11,543)</b>	
Increase in retiree health benefits prefunding		8,261	
Projected change in retiree health pay as you go		5,559	
Estimated annual retirements 5 FTE's		<b>(141,662)</b>	
Total change from 2023/24 to 2024/25			1,017,129
2024/25 balance			\$ 117,210,518

Books and Supplies, Services, Capital Outlay

- Year to year changes in supplies, services, and capital outlay are summarized in the table on the following page.

**SANTA MARIA JOINT UNION HIGH SCHOOL DISTRICT**  
**2022/23 1<sup>ST</sup> Interim Budget**  
**Multi/Year Projection – General Fund**

<b>SUPPLIES, SERVICES, CAPITAL OUTLAY</b>		
2022/23 balance		\$73,075,439
2023/24		
Remove amounts added in the budget year that are non-recurring:		
15-16 1-time instructional materials, site allocations for prof. development	(980,606)	
Site departments & MAA carryovers	(1,515,616)	
Transportation bus carryover	(631,812)	
Technology	(69,043)	
Ending balance carryover, Lottery	(1,780,942)	
Ending balance carryover, student tablet insurance	(232,875)	
Misc. grants & donations	(210,326)	
Locally restricted resources	(300,788)	
LCAP S&C increased & improved services carryover	(228,197)	
Project 21-351 ERHS hillside fence	(39,626)	
Project 18-280 ERHS church parking lease	(13,500)	
Adjust for one time capital expenditures occurring in the budget year (CTE Pathways capital equipment carryover)	(827,801)	
Adjust to spend balance of CARES Act funds:		
ESSER II	(425,493)	
Adjust to spend balance of ARP Act funds:		
ARP HCY II	(158,243)	
ESSER III	(7,100,682)	
ESSER III - Learning Loss	(2,504,197)	
Adjust to spend balance of AB86 funds:		
ELO Grant	(108,892)	
Adjust to spend balance of AB86 as modified by AB130 funds:		
ESSER II	(46,808)	
ELO GEER II	(147,357)	
ELO ESR 3 - Emergency	(114,148)	
ELO ESR 3 - Learning Loss	(601,617)	
Adjust to spend balance of AB130 funds:		
Educator Effectiveness	(1,345,734)	
Special Ed Dispute Prevention & Resolution	(12,528)	
Special Ed Learning Recovery Support	(172,494)	
A-G Access/Success Grant	(278,993)	
Adjust to spend balance of AB128 funds:		
Special Education ARP CCEIS	(46,617)	
Adjust to spend balance of AB181 funds:		
Arts, Music & Instructional Materials Block Grant	(5,623,168)	
Adjust to spend balance of AB182 funds:		
Learning Recovery Emergency Block Grant	(15,545,425)	
Capital outlay:		
Project P402 SSC new bus canopy	(463,001)	
Project 21-395 CTE bldg A office space	(5,850)	
Remove expenditures associated with revenue sources that, in whole or part, do not continue in subsequent year:		
Classified School Employees Professional Development Block Grant	(51,851)	
Kitchen Infrastructure & Training Grant	(379,370)	
CTEIG Grant	50,404	
Increase based on projected increases due to State categorical COLA associated with revenue sources that, in whole or part, continue in subsequent year:		
Ag Incentive Grant	4,079	
K12 Strong Workforce Grant	19,213	
Projected increases in California CPI 2.58%	597,716	
Provision for increased LCAP expenditures to serve FRPWEL population, based on projected changed in UPP % and Supplemental/Concentration grant revenue	2,359,195	
Elections Expense (occurs every other year in even-numbered years)	(72,500)	
Actuarial & self insurance study (bi-annual)	(7,500)	
Adjust projected expenditure in restricted programs subject to available funding	(823,139)	
Total change from 2022/23 to 2023/24		(39,836,132)
2023/24 balance		\$33,239,307
2024/25		
Provision for increased LCAP expenditures to serve FRPWEL population, based on projected changed in UPP % and Supplemental/Concentration grant revenue	(2,067,459)	
Increase based on projected increases due to State categorical COLA associated with revenue sources that, in whole or part, continue in subsequent year:		
Ag Incentive grant	3,212	
CTEIG Grant	40,013	
K12 Strong Workforce Grant	15,382	
Elections Expense (occurs every other year in even-numbered years)	72,500	
Actuarial & self insurance study (bi-annual)	7,500	
Projected increases in California CPI 2.20%	456,667	
Adjust projected expenditure in restricted programs subject to available funding	13,521	
Total change from 2023/24 to 2024/25		(1,458,663)
2024/25 balance		\$31,780,644



Other Outgo

- Included in Other Outgo is the District's required payment for Certificates of Participation ("COPs") debt service, in support of a variety of energy management, conservation, and retrofit projects throughout the District. Amounts projected in accordance with debt service schedules are \$447,161 in 2022/23, and \$379,643 in 2023/24 (decrease of \$67,519). In accordance with the debt service schedule, the final payment on the COPS obligation is due in June of 2024.
- Also included in Other Outgo are amounts paid to the Santa Barbara County Education Office for services provided under the Districts LCAP plan. These services include shared costs for Fitzgerald Community School. The total amount included in the budget year for these services is \$425,000 and it remains unchanged in the two subsequent years.
- Also included in Other Outgo, Special Education, mental health and TLC program allocations from SELPA funding model, amounts paid to the Santa Barbara County SELPA for regional housing, BCBA services and non-public school costs. Amounts are projected to remain unchanged in the two subsequent years.
- The indirect cost component of Other Outgo decreases \$<767,386> in 2023/24 and remains unchanged in 2024/25.

Other Financing Uses

- In support of year three (of six) for a bus replacement plan, the budget year reflects a transfer in of \$426,300 from the District's Special Reserve Non-Capital Outlay Fund. This transfer is continued for the subsequent two years.
- The budget year includes a transfer out of \$66,134 from the General Fund to the Special Reserve Capital Outlay Fund. This transfer does not continue for the subsequent two years.
- The budget year includes commitments totaling \$18,043,065.64 for certificated medical savings, to accommodate growth/reduce density, alternative education expansion / wellness centers, textbook adoption, and a student technology refresh.
- The budget year includes transfers out of \$375,000 in support of the District's facilities and deferred maintenance projects. Note that funding for deferred maintenance, formerly a "Tier III" categorical program, is eliminated due to the LCFF funding formula. This transfer is continued for the subsequent two years.

***PLEASE NOTE: This projection is based on assumptions and factors from existing current law, as well as proposals contained in the State Budget and various education trailer bills. LCFF funding is dependent upon a variety of state and District-specific factors which can significantly impact future revenue projections. The next budget revision for the District will be the "Second Interim Revised Budget" based on actuals through January 31, and required to be presented to the Board on or before March 15.***

***The next benchmark for revenue projections, and a first look at the Governor's proposed budget for the 2023/24 year, will be in January.***

<b>SANTA MARIA JOINT UNION HIGH SCHOOL DISTRICT</b>			
<b>2022-23 1ST INTERIM BUDGET</b>			
<b>SB 858 RESERVE REQUIREMENT CALCULATIONS &amp; DISCLOSURE</b>			
	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>
<b>Minimum Reserve Level Required (3%)</b>	<b>\$ 6,078,350</b>	<b>\$ 4,432,847</b>	<b>\$ 4,410,007</b>
<b>Reserve Level in District's budget</b>	<b>\$ 6,078,350</b>	<b>\$ 4,432,847</b>	<b>\$ 4,410,007</b>
<b>Amount in excess of minimum</b>			
<b>General Fund</b>	<b>11,880,570</b>	<b>23,590,451</b>	<b>38,703,853</b>
<b>Fund 17 Special Reserve</b>	<b>2,595,456</b>	<b>2,182,134</b>	<b>1,766,745</b>
<b>Total amount in excess of minimum</b>	<b>\$ 14,476,027</b>	<b>\$ 25,772,585</b>	<b>\$ 40,470,598</b>
<p>In Fund 17, Special Reserve, amounts in this fund are earmarked for costs associated with opening a new school, that cannot be paid with bond funds. \$1.367 million are assigned for a six year bus replacement plan the two out years are adjusted for an estimated transfer of \$426,300 per year. The bus replacement plan was implemented beginning in fiscal year 2020-21 through 2025-26.</p>			

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	119,478,586.00	119,478,586.00	24,759,922.52	130,880,603.00	11,402,017.00	9.5%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,959,329.99	1,959,329.99	24,699.00	2,018,425.60	59,095.61	3.0%
4) Other Local Revenue		8600-8799	875,916.90	875,916.90	469,172.45	913,666.90	37,750.00	4.3%
5) TOTAL, REVENUES			122,313,832.89	122,313,832.89	25,253,793.97	133,812,695.50		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	43,936,501.91	43,936,501.91	9,440,793.99	47,791,929.85	(3,855,427.94)	-8.8%
2) Classified Salaries		2000-2999	15,073,424.51	15,073,424.51	4,356,289.23	17,764,726.81	(2,691,302.30)	-17.9%
3) Employee Benefits		3000-3999	24,108,282.32	24,108,282.32	5,447,621.17	26,007,642.10	(1,899,359.78)	-7.9%
4) Books and Supplies		4000-4999	7,574,844.43	7,574,844.43	2,937,027.38	11,235,326.56	(3,660,482.13)	-48.3%
5) Services and Other Operating Expenditures		5000-5999	11,594,606.76	11,594,606.76	4,240,053.97	12,125,191.24	(530,584.48)	-4.6%
6) Capital Outlay		6000-6999	2,631,872.96	2,631,872.96	807,094.65	5,282,966.94	(2,651,093.98)	-100.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	872,161.22	872,161.22	0.00	872,161.22	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,730,779.79)	(1,730,779.79)	(266,564.98)	(2,327,770.64)	596,990.85	-34.5%
9) TOTAL, EXPENDITURES			104,060,914.32	104,060,914.32	26,962,315.41	118,752,174.08		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			18,252,918.57	18,252,918.57	(1,708,521.44)	15,060,521.42		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	426,300.00	426,300.00	0.00	426,300.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	66,134.00	(66,134.00)	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	(13,580,010.40)	(13,580,010.40)	0.00	(16,056,503.32)	(2,476,492.92)	18.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			(13,153,710.40)	(13,153,710.40)	0.00	(15,696,337.32)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			5,099,208.17	5,099,208.17	(1,708,521.44)	(635,815.90)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	33,015,636.48	0.00		33,015,636.48	33,015,636.48	New
b) Audit Adjustments		9793	3,980,071.00	0.00		3,980,071.00	3,980,071.00	New
c) As of July 1 - Audited (F1a + F1b)			36,995,707.48	0.00		36,995,707.48		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			36,995,707.48	0.00		36,995,707.48		
2) Ending Balance, June 30 (E + F1e)			42,094,915.65	5,099,208.17		36,359,891.58		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	15,000.00	15,000.00		15,000.00		
Stores		9712	270,325.40	270,325.40		339,022.10		
Prepaid Items		9713	3,386.00	3,386.00		3,884.08		
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	18,043,065.64	18,043,065.64		18,043,065.64		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	4,349,083.08	4,349,083.08		6,078,349.50		
Unassigned/Unappropriated Amount		9790	19,414,055.53	(17,581,651.95)		11,880,570.26		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	66,613,779.00	66,613,779.00	16,860,698.00	64,182,703.00	(2,431,076.00)	-3.6%
Education Protection Account State Aid - Current Year		8012	11,298,077.00	11,298,077.00	5,712,447.00	25,131,170.00	13,833,093.00	122.4%
State Aid - Prior Years		8019	0.00	0.00	504,639.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	136,850.00	136,850.00	4.25	136,850.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	33,034,054.00	33,034,054.00	(80,404.91)	33,034,054.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,138,732.00	1,138,732.00	1,224,567.34	1,138,732.00	0.00	0.0%
Prior Years' Taxes		8043	58,336.00	58,336.00	115,723.71	58,336.00	0.00	0.0%
Supplemental Taxes		8044	1,809,264.00	1,809,264.00	422,248.13	1,809,264.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	5,167,835.00	5,167,835.00	0.00	5,167,835.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	218,114.00	218,114.00	0.00	218,114.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	7,091.00	7,091.00	0.00	7,091.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	(3,546.00)	(3,546.00)	0.00	(3,546.00)	0.00	0.0%
Subtotal, LCFF Sources			119,478,586.00	119,478,586.00	24,759,922.52	130,880,603.00	11,402,017.00	9.5%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	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%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			119,478,586.00	119,478,586.00	24,759,922.52	130,880,603.00	11,402,017.00	9.5%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	568,246.50	568,246.50	0.00	568,246.50	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,376,083.49	1,376,083.49	24,699.00	1,435,179.10	59,095.61	4.3%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,959,329.99</b>	<b>1,959,329.99</b>	<b>24,699.00</b>	<b>2,018,425.60</b>	<b>59,095.61</b>	<b>3.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
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	185,000.00	185,000.00	78,714.10	185,000.00	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	25,400.00	25,400.00	1,565.20	25,400.00	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	25,000.00	25,000.00	10,659.60	25,000.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	640,516.90	640,516.90	378,233.55	678,266.90	37,750.00	5.9%
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						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			875,916.90	875,916.90	469,172.45	913,666.90	37,750.00	4.3%
<b>TOTAL, REVENUES</b>			122,313,832.89	122,313,832.89	25,253,793.97	133,812,695.50	11,498,862.61	9.4%
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	35,512,030.70	35,512,030.70	7,240,926.82	37,584,996.72	(2,072,966.02)	-5.8%
Certificated Pupil Support Salaries		1200	3,175,584.60	3,175,584.60	703,717.14	3,377,028.10	(201,443.50)	-6.3%
Certificated Supervisors' and Administrators' Salaries		1300	3,758,746.71	3,758,746.71	1,234,460.17	4,129,028.56	(370,281.85)	-9.9%
Other Certificated Salaries		1900	1,490,139.90	1,490,139.90	261,689.86	2,700,876.47	(1,210,736.57)	-81.2%
<b>TOTAL, CERTIFICATED SALARIES</b>			43,936,501.91	43,936,501.91	9,440,793.99	47,791,929.85	(3,855,427.94)	-8.8%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	881,934.57	881,934.57	185,010.06	876,104.93	5,829.64	0.7%
Classified Support Salaries		2200	8,666,645.31	8,666,645.31	2,368,799.42	10,391,662.89	(1,725,017.58)	-19.9%
Classified Supervisors' and Administrators' Salaries		2300	1,546,469.65	1,546,469.65	583,829.84	1,830,742.15	(284,272.50)	-18.4%
Clerical, Technical and Office Salaries		2400	3,916,874.98	3,916,874.98	1,198,983.27	4,369,118.75	(452,243.77)	-11.5%
Other Classified Salaries		2900	61,500.00	61,500.00	19,666.64	297,098.09	(235,598.09)	-383.1%
<b>TOTAL, CLASSIFIED SALARIES</b>			15,073,424.51	15,073,424.51	4,356,289.23	17,764,726.81	(2,691,302.30)	-17.9%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	8,226,606.07	8,226,606.07	1,752,160.88	8,675,602.94	(448,996.87)	-5.5%
PERS		3201-3202	3,880,606.94	3,880,606.94	1,082,889.64	4,093,236.15	(212,629.21)	-5.5%
OASDI/Medicare/Alternative		3301-3302	1,793,579.96	1,793,579.96	468,509.98	1,945,143.10	(151,563.14)	-8.5%
Health and Welfare Benefits		3401-3402	8,088,497.09	8,088,497.09	1,746,807.59	9,065,048.72	(976,551.63)	-12.1%
Unemployment Insurance		3501-3502	288,248.91	288,248.91	67,562.00	310,232.52	(21,983.61)	-7.6%
Workers' Compensation		3601-3602	669,421.55	669,421.55	156,915.20	720,466.60	(51,045.05)	-7.6%
OPEB, Allocated		3701-3702	433,126.76	433,126.76	141,274.28	468,091.99	(34,965.23)	-8.1%
OPEB, Active Employees		3751-3752	702,195.00	702,195.00	0.00	702,195.00	0.00	0.0%
Other Employee Benefits		3901-3902	26,000.04	26,000.04	31,501.60	27,625.08	(1,625.04)	-6.3%
<b>TOTAL, EMPLOYEE BENEFITS</b>			24,108,282.32	24,108,282.32	5,447,621.17	26,007,642.10	(1,899,359.78)	-7.9%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	95,000.00	95,000.00	41,595.66	1,065,852.73	(970,852.73)	-1,022.0%
Books and Other Reference Materials		4200	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
Materials and Supplies		4300	3,235,145.30	3,235,145.30	1,043,463.10	5,403,723.63	(2,168,578.33)	-67.0%
Noncapitalized Equipment		4400	4,224,699.13	4,224,699.13	1,851,968.62	4,745,750.20	(521,051.07)	-12.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			7,574,844.43	7,574,844.43	2,937,027.38	11,235,326.56	(3,660,482.13)	-48.3%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	1,774,723.10	1,774,723.10	77,749.98	1,774,723.10	0.00	0.0%

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)
Travel and Conferences		5200	630,250.00	630,250.00	155,777.43	656,356.58	(26,106.58)	-4.1%
Dues and Memberships		5300	127,606.38	127,606.38	120,159.47	127,606.38	0.00	0.0%
Insurance		5400-5450	1,149,755.78	1,149,755.78	1,161,675.78	1,149,755.78	0.00	0.0%
Operations and Housekeeping Services		5500	2,105,170.00	2,105,170.00	459,571.93	2,129,670.00	(24,500.00)	-1.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,601,137.24	1,601,137.24	397,500.96	1,754,263.24	(153,126.00)	-9.6%
Transfers of Direct Costs		5710	(72,741.09)	(72,741.09)	(20,248.45)	(76,587.74)	3,846.65	-5.3%
Transfers of Direct Costs - Interfund		5750	(1,500.00)	(1,500.00)	(68.40)	(1,500.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,878,858.79	3,878,858.79	1,722,407.25	4,207,425.66	(328,566.87)	-8.5%
Communications		5900	401,346.56	401,346.56	165,528.02	403,478.24	(2,131.68)	-0.5%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>11,594,606.76</b>	<b>11,594,606.76</b>	<b>4,240,053.97</b>	<b>12,125,191.24</b>	<b>(530,584.48)</b>	<b>-4.6%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	2,110.88	468,850.79	(468,850.79)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	2,205,572.96	2,205,572.96	590,738.40	4,181,177.84	(1,975,604.88)	-89.6%
Equipment Replacement		6500	426,300.00	426,300.00	214,245.37	632,938.31	(206,638.31)	-48.5%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>2,631,872.96</b>	<b>2,631,872.96</b>	<b>807,094.65</b>	<b>5,282,966.94</b>	<b>(2,651,093.98)</b>	<b>-100.7%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	425,000.00	425,000.00	0.00	425,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
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%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Debt Service								
Debt Service - Interest		7438	22,705.41	22,705.41	0.00	22,705.41	0.00	0.0%
Other Debt Service - Principal		7439	424,455.81	424,455.81	0.00	424,455.81	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			872,161.22	872,161.22	0.00	872,161.22	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(1,492,229.15)	(1,492,229.15)	(248,827.41)	(2,089,220.00)	596,990.85	-40.0%
Transfers of Indirect Costs - Interfund		7350	(238,550.64)	(238,550.64)	(17,737.57)	(238,550.64)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,730,779.79)	(1,730,779.79)	(266,564.98)	(2,327,770.64)	596,990.85	-34.5%
TOTAL, EXPENDITURES			104,060,914.32	104,060,914.32	26,962,315.41	118,752,174.08	(14,691,259.76)	-14.1%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	426,300.00	426,300.00	0.00	426,300.00	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			426,300.00	426,300.00	0.00	426,300.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	66,134.00	(66,134.00)	New
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	66,134.00	(66,134.00)	New
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(13,580,010.40)	(13,580,010.40)	0.00	(16,056,503.32)	(2,476,492.92)	18.2%

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)
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(13,580,010.40)	(13,580,010.40)	0.00	(16,056,503.32)	(2,476,492.92)	18.2%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(13,153,710.40)	(13,153,710.40)	0.00	(15,696,337.32)	(2,542,626.92)	19.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	2,217,847.00	2,217,847.00	130,726.00	2,219,741.00	1,894.00	0.1%
2) Federal Revenue		8100-8299	10,983,627.34	10,983,627.34	3,334,396.61	24,484,719.34	13,501,092.00	122.9%
3) Other State Revenue		8300-8599	7,670,761.95	7,670,761.95	1,734,019.87	29,059,124.14	21,388,362.19	278.8%
4) Other Local Revenue		8600-8799	5,718,448.00	5,718,448.00	2,038,550.77	5,791,188.77	72,740.77	1.3%
5) TOTAL, REVENUES			26,590,684.29	26,590,684.29	7,237,693.25	61,554,773.25		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	9,847,330.79	9,847,330.79	2,346,768.13	12,644,459.63	(2,797,128.84)	-28.4%
2) Classified Salaries		2000-2999	7,660,118.17	7,660,118.17	1,905,336.12	7,811,488.82	(151,370.65)	-2.0%
3) Employee Benefits		3000-3999	13,108,575.39	13,108,575.39	1,659,921.76	13,786,964.33	(678,388.94)	-5.2%
4) Books and Supplies		4000-4999	1,860,353.15	1,860,353.15	773,153.66	17,788,074.65	(15,927,721.50)	-856.2%
5) Services and Other Operating Expenditures		5000-5999	3,010,489.50	3,010,489.50	1,594,507.96	25,963,609.28	(22,953,119.78)	-762.4%
6) Capital Outlay		6000-6999	312,546.99	312,546.99	38,127.12	680,270.75	(367,723.76)	-117.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	3,039,520.00	3,039,520.00	868,265.00	2,654,254.46	385,265.54	12.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,492,229.15	1,492,229.15	249,243.57	2,089,220.00	(596,990.85)	-40.0%
9) TOTAL, EXPENDITURES			40,331,163.14	40,331,163.14	9,435,323.32	83,418,341.92		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(13,740,478.85)	(13,740,478.85)	(2,197,630.07)	(21,863,568.67)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	375,000.00	375,000.00	375,000.00	375,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	13,580,010.40	13,580,010.40	49,237.00	16,056,503.32	2,476,492.92	18.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			13,205,010.40	13,205,010.40	(325,763.00)	15,681,503.32		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(535,468.45)	(535,468.45)	(2,523,393.07)	(6,182,065.35)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,254,418.37	0.00		8,254,418.37	8,254,418.37	New
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,254,418.37	0.00		8,254,418.37		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,254,418.37	0.00		8,254,418.37		
2) Ending Balance, June 30 (E + F1e)			7,718,949.92	(535,468.45)		2,072,353.02		
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	7,718,949.92	0.00		2,072,353.02		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	(535,468.45)		0.00		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	2,217,847.00	2,217,847.00	130,726.00	2,219,741.00	1,894.00	0.1%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			2,217,847.00	2,217,847.00	130,726.00	2,219,741.00	1,894.00	0.1%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,512,290.00	1,512,290.00	1,040,036.48	1,491,428.00	(20,862.00)	-1.4%
Special Education Discretionary Grants		8182	0.00	0.00	(278,670.51)	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)
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	1,765,145.00	1,765,145.00	762,055.65	2,081,232.17	316,087.17	17.9%
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	266,177.00	266,177.00	18,259.10	287,084.00	20,907.00	7.9%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	1,238.16	74,221.86	74,221.86	New
Title III, Part A, English Learner Program	4203	8290	203,463.00	203,463.00	55,993.92	318,877.30	115,414.30	56.7%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	464,814.00	464,814.00	147,593.59	639,198.66	174,384.66	37.5%
Career and Technical Education	3500-3599	8290	250,579.00	250,579.00	(159,347.00)	250,579.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	6,521,159.34	6,521,159.34	1,747,237.22	19,342,098.35	12,820,939.01	196.6%
<b>TOTAL, FEDERAL REVENUE</b>			<b>10,983,627.34</b>	<b>10,983,627.34</b>	<b>3,334,396.61</b>	<b>24,484,719.34</b>	<b>13,501,092.00</b>	<b>122.9%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	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	548,744.95	548,744.95	27,126.95	565,629.41	16,884.46	3.1%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%

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	934,684.00	934,684.00	1,023,670.55	934,684.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	6,187,333.00	6,187,333.00	683,222.37	27,558,810.73	21,371,477.73	345.4%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>7,670,761.95</b>	<b>7,670,761.95</b>	<b>1,734,019.87</b>	<b>29,059,124.14</b>	<b>21,388,362.19</b>	<b>278.8%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	17,349.77	17,349.77	17,349.77	New
Tuition		8710	1,288,768.00	1,288,768.00	356,731.00	1,278,435.00	(10,333.00)	-0.8%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From Districts or Charter Schools	6500	8791	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	4,429,680.00	4,429,680.00	1,664,470.00	4,495,404.00	65,724.00	1.5%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>5,718,448.00</b>	<b>5,718,448.00</b>	<b>2,038,550.77</b>	<b>5,791,188.77</b>	<b>72,740.77</b>	<b>1.3%</b>
<b>TOTAL, REVENUES</b>			<b>26,590,684.29</b>	<b>26,590,684.29</b>	<b>7,237,693.25</b>	<b>61,554,773.25</b>	<b>34,964,088.96</b>	<b>131.5%</b>
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	6,765,514.00	6,765,514.00	1,612,406.82	9,114,528.83	(2,349,014.83)	-34.7%
Certificated Pupil Support Salaries		1200	1,419,763.20	1,419,763.20	266,551.27	1,541,240.79	(121,477.59)	-8.6%
Certificated Supervisors' and Administrators' Salaries		1300	703,696.20	703,696.20	236,723.96	779,357.80	(75,661.60)	-10.8%
Other Certificated Salaries		1900	958,357.39	958,357.39	231,086.08	1,209,332.21	(250,974.82)	-26.2%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>9,847,330.79</b>	<b>9,847,330.79</b>	<b>2,346,768.13</b>	<b>12,644,459.63</b>	<b>(2,797,128.84)</b>	<b>-28.4%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	4,399,539.74	4,399,539.74	866,109.21	3,990,665.68	408,874.06	9.3%
Classified Support Salaries		2200	2,379,513.92	2,379,513.92	687,211.51	2,609,649.18	(230,135.26)	-9.7%
Classified Supervisors' and Administrators' Salaries		2300	348,302.76	348,302.76	142,058.11	453,904.37	(105,601.61)	-30.3%
Clerical, Technical and Office Salaries		2400	476,875.87	476,875.87	149,861.65	497,973.09	(21,097.22)	-4.4%
Other Classified Salaries		2900	55,885.88	55,885.88	60,095.64	259,296.50	(203,410.62)	-364.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>7,660,118.17</b>	<b>7,660,118.17</b>	<b>1,905,336.12</b>	<b>7,811,488.82</b>	<b>(151,370.65)</b>	<b>-2.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	7,066,226.21	7,066,226.21	388,606.33	7,548,380.24	(482,154.03)	-6.8%
PERS		3201-3202	2,149,895.60	2,149,895.60	517,539.89	2,199,752.10	(49,856.50)	-2.3%
OASDI/Medicare/Alternative		3301-3302	781,243.98	781,243.98	191,693.70	840,951.65	(59,707.67)	-7.6%
Health and Welfare Benefits		3401-3402	2,821,319.63	2,821,319.63	492,077.40	2,858,187.69	(36,868.06)	-1.3%
Unemployment Insurance		3501-3502	85,466.45	85,466.45	20,748.63	100,155.50	(14,689.05)	-17.2%
Workers' Compensation		3601-3602	198,451.72	198,451.72	48,265.78	233,185.72	(34,734.00)	-17.5%
OPEB, Allocated		3701-3702	5,971.80	5,971.80	990.03	6,351.43	(379.63)	-6.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>13,108,575.39</b>	<b>13,108,575.39</b>	<b>1,659,921.76</b>	<b>13,786,964.33</b>	<b>(678,388.94)</b>	<b>-5.2%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	548,744.95	548,744.95	256,336.43	2,351,335.39	(1,802,590.44)	-328.5%
Books and Other Reference Materials		4200	0.00	0.00	2,861.25	0.00	0.00	0.0%
Materials and Supplies		4300	988,935.53	988,935.53	407,965.65	14,886,784.72	(13,897,849.19)	-1,405.3%
Noncapitalized Equipment		4400	322,672.67	322,672.67	105,990.33	549,954.54	(227,281.87)	-70.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>1,860,353.15</b>	<b>1,860,353.15</b>	<b>773,153.66</b>	<b>17,788,074.65</b>	<b>(15,927,721.50)</b>	<b>-856.2%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	1,431,695.00	1,431,695.00	781,205.33	6,532,771.25	(5,101,076.25)	-356.3%
Travel and Conferences		5200	460,543.45	460,543.45	29,910.31	597,339.63	(136,796.18)	-29.7%
Dues and Memberships		5300	103,175.83	103,175.83	15,505.00	87,786.72	15,389.11	14.9%
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	382,300.00	382,300.00	37,357.36	564,800.00	(182,500.00)	-47.7%
Transfers of Direct Costs		5710	72,741.09	72,741.09	20,248.45	76,587.74	(3,846.65)	-5.3%
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	541,482.68	541,482.68	705,369.13	18,081,359.52	(17,539,876.84)	-3,239.2%
Communications		5900	18,551.45	18,551.45	4,912.38	22,964.42	(4,412.97)	-23.8%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>3,010,489.50</b>	<b>3,010,489.50</b>	<b>1,594,507.96</b>	<b>25,963,609.28</b>	<b>(22,953,119.78)</b>	<b>-762.4%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	5,690.75	(5,690.75)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	312,546.99	312,546.99	38,127.12	616,557.09	(304,010.10)	-97.3%
Equipment Replacement		6500	0.00	0.00	0.00	58,022.91	(58,022.91)	New
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>312,546.99</b>	<b>312,546.99</b>	<b>38,127.12</b>	<b>680,270.75</b>	<b>(367,723.76)</b>	<b>-117.7%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	1,276,991.00	1,276,991.00	370,365.00	1,228,125.00	48,866.00	3.8%
Payments to County Offices		7142	1,643,866.00	1,643,866.00	497,900.00	1,307,466.46	336,399.54	20.5%
Payments to JPAs		7143	118,663.00	118,663.00	0.00	118,663.00	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	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)			3,039,520.00	3,039,520.00	868,265.00	2,654,254.46	385,265.54	12.7%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	1,492,229.15	1,492,229.15	249,243.57	2,089,220.00	(596,990.85)	-40.0%
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			1,492,229.15	1,492,229.15	249,243.57	2,089,220.00	(596,990.85)	-40.0%
TOTAL, EXPENDITURES			40,331,163.14	40,331,163.14	9,435,323.32	83,418,341.92	(43,087,178.78)	-106.8%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: 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	375,000.00	375,000.00	375,000.00	375,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			375,000.00	375,000.00	375,000.00	375,000.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	13,580,010.40	13,580,010.40	0.00	16,056,503.32	2,476,492.92	18.2%
Contributions from Restricted Revenues		8990	0.00	0.00	49,237.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			13,580,010.40	13,580,010.40	49,237.00	16,056,503.32	2,476,492.92	18.2%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			13,205,010.40	13,205,010.40	(325,763.00)	15,681,503.32	(2,476,492.92)	-18.8%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	121,696,433.00	121,696,433.00	24,890,648.52	133,100,344.00	11,403,911.00	9.4%
2) Federal Revenue		8100-8299	10,983,627.34	10,983,627.34	3,334,396.61	24,484,719.34	13,501,092.00	122.9%
3) Other State Revenue		8300-8599	9,630,091.94	9,630,091.94	1,758,718.87	31,077,549.74	21,447,457.80	222.7%
4) Other Local Revenue		8600-8799	6,594,364.90	6,594,364.90	2,507,723.22	6,704,855.67	110,490.77	1.7%
5) TOTAL, REVENUES			148,904,517.18	148,904,517.18	32,491,487.22	195,367,468.75		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	53,783,832.70	53,783,832.70	11,787,562.12	60,436,389.48	(6,652,556.78)	-12.4%
2) Classified Salaries		2000-2999	22,733,542.68	22,733,542.68	6,261,625.35	25,576,215.63	(2,842,672.95)	-12.5%
3) Employee Benefits		3000-3999	37,216,857.71	37,216,857.71	7,107,542.93	39,794,606.43	(2,577,748.72)	-6.9%
4) Books and Supplies		4000-4999	9,435,197.58	9,435,197.58	3,710,181.04	29,023,401.21	(19,588,203.63)	-207.6%
5) Services and Other Operating Expenditures		5000-5999	14,605,096.26	14,605,096.26	5,834,561.93	38,088,800.52	(23,483,704.26)	-160.8%
6) Capital Outlay		6000-6999	2,944,419.95	2,944,419.95	845,221.77	5,963,237.69	(3,018,817.74)	-102.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	3,911,681.22	3,911,681.22	868,265.00	3,526,415.68	385,265.54	9.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(238,550.64)	(238,550.64)	(17,321.41)	(238,550.64)	0.00	0.0%
9) TOTAL, EXPENDITURES			144,392,077.46	144,392,077.46	36,397,638.73	202,170,516.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			4,512,439.72	4,512,439.72	(3,906,151.51)	(6,803,047.25)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	426,300.00	426,300.00	0.00	426,300.00	0.00	0.0%
b) Transfers Out		7600-7629	375,000.00	375,000.00	375,000.00	441,134.00	(66,134.00)	-17.6%
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	49,237.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			51,300.00	51,300.00	(325,763.00)	(14,834.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			4,563,739.72	4,563,739.72	(4,231,914.51)	(6,817,881.25)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	41,270,054.85	0.00		41,270,054.85	41,270,054.85	New
b) Audit Adjustments		9793	3,980,071.00	0.00		3,980,071.00	3,980,071.00	New
c) As of July 1 - Audited (F1a + F1b)			45,250,125.85	0.00		45,250,125.85		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			45,250,125.85	0.00		45,250,125.85		
2) Ending Balance, June 30 (E + F1e)			49,813,865.57	4,563,739.72		38,432,244.60		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	15,000.00	15,000.00		15,000.00		
Stores		9712	270,325.40	270,325.40		339,022.10		
Prepaid Items		9713	3,386.00	3,386.00		3,884.08		
All Others		9719	0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	7,718,949.92	0.00		2,072,353.02		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	18,043,065.64	18,043,065.64		18,043,065.64		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	4,349,083.08	4,349,083.08		6,078,349.50		
Unassigned/Unappropriated Amount		9790	19,414,055.53	(18,117,120.40)		11,880,570.26		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	66,613,779.00	66,613,779.00	16,860,698.00	64,182,703.00	(2,431,076.00)	-3.6%
Education Protection Account State Aid - Current Year		8012	11,298,077.00	11,298,077.00	5,712,447.00	25,131,170.00	13,833,093.00	122.4%
State Aid - Prior Years		8019	0.00	0.00	504,639.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	136,850.00	136,850.00	4.25	136,850.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	33,034,054.00	33,034,054.00	(80,404.91)	33,034,054.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,138,732.00	1,138,732.00	1,224,567.34	1,138,732.00	0.00	0.0%
Prior Years' Taxes		8043	58,336.00	58,336.00	115,723.71	58,336.00	0.00	0.0%
Supplemental Taxes		8044	1,809,264.00	1,809,264.00	422,248.13	1,809,264.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	5,167,835.00	5,167,835.00	0.00	5,167,835.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	218,114.00	218,114.00	0.00	218,114.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	7,091.00	7,091.00	0.00	7,091.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	(3,546.00)	(3,546.00)	0.00	(3,546.00)	0.00	0.0%
Subtotal, LCFF Sources			119,478,586.00	119,478,586.00	24,759,922.52	130,880,603.00	11,402,017.00	9.5%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	2,217,847.00	2,217,847.00	130,726.00	2,219,741.00	1,894.00	0.1%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			121,696,433.00	121,696,433.00	24,890,648.52	133,100,344.00	11,403,911.00	9.4%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,512,290.00	1,512,290.00	1,040,036.48	1,491,428.00	(20,862.00)	-1.4%
Special Education Discretionary Grants		8182	0.00	0.00	(278,670.51)	0.00	0.00	0.0%

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)
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	1,765,145.00	1,765,145.00	762,055.65	2,081,232.17	316,087.17	17.9%
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	266,177.00	266,177.00	18,259.10	287,084.00	20,907.00	7.9%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	1,238.16	74,221.86	74,221.86	New
Title III, Part A, English Learner Program	4203	8290	203,463.00	203,463.00	55,993.92	318,877.30	115,414.30	56.7%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	464,814.00	464,814.00	147,593.59	639,198.66	174,384.66	37.5%
Career and Technical Education	3500-3599	8290	250,579.00	250,579.00	(159,347.00)	250,579.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	6,521,159.34	6,521,159.34	1,747,237.22	19,342,098.35	12,820,939.01	196.6%
<b>TOTAL, FEDERAL REVENUE</b>			<b>10,983,627.34</b>	<b>10,983,627.34</b>	<b>3,334,396.61</b>	<b>24,484,719.34</b>	<b>13,501,092.00</b>	<b>122.9%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	568,246.50	568,246.50	0.00	568,246.50	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,924,828.44	1,924,828.44	51,825.95	2,000,808.51	75,980.07	3.9%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%

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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)
Career Technical Education Incentive Grant Program	6387	8590	934,684.00	934,684.00	1,023,670.55	934,684.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	6,202,333.00	6,202,333.00	683,222.37	27,573,810.73	21,371,477.73	344.6%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>9,630,091.94</b>	<b>9,630,091.94</b>	<b>1,758,718.87</b>	<b>31,077,549.74</b>	<b>21,447,457.80</b>	<b>222.7%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	185,000.00	185,000.00	78,714.10	185,000.00	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	25,400.00	25,400.00	1,565.20	25,400.00	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	25,000.00	25,000.00	10,659.60	25,000.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	640,516.90	640,516.90	395,583.32	695,616.67	55,099.77	8.6%
Tuition		8710	1,288,768.00	1,288,768.00	356,731.00	1,278,435.00	(10,333.00)	-0.8%
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								

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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)
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	4,429,680.00	4,429,680.00	1,664,470.00	4,495,404.00	65,724.00	1.5%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>6,594,364.90</b>	<b>6,594,364.90</b>	<b>2,507,723.22</b>	<b>6,704,855.67</b>	<b>110,490.77</b>	<b>1.7%</b>
<b>TOTAL, REVENUES</b>			<b>148,904,517.18</b>	<b>148,904,517.18</b>	<b>32,491,487.22</b>	<b>195,367,468.75</b>	<b>46,462,951.57</b>	<b>31.2%</b>
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	42,277,544.70	42,277,544.70	8,853,333.64	46,699,525.55	(4,421,980.85)	-10.5%
Certificated Pupil Support Salaries		1200	4,595,347.80	4,595,347.80	970,268.41	4,918,268.89	(322,921.09)	-7.0%
Certificated Supervisors' and Administrators' Salaries		1300	4,462,442.91	4,462,442.91	1,471,184.13	4,908,386.36	(445,943.45)	-10.0%
Other Certificated Salaries		1900	2,448,497.29	2,448,497.29	492,775.94	3,910,208.68	(1,461,711.39)	-59.7%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>53,783,832.70</b>	<b>53,783,832.70</b>	<b>11,787,562.12</b>	<b>60,436,389.48</b>	<b>(6,652,556.78)</b>	<b>-12.4%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	5,281,474.31	5,281,474.31	1,051,119.27	4,866,770.61	414,703.70	7.9%
Classified Support Salaries		2200	11,046,159.23	11,046,159.23	3,056,010.93	13,001,312.07	(1,955,152.84)	-17.7%
Classified Supervisors' and Administrators' Salaries		2300	1,894,772.41	1,894,772.41	725,887.95	2,284,646.52	(389,874.11)	-20.6%
Clerical, Technical and Office Salaries		2400	4,393,750.85	4,393,750.85	1,348,844.92	4,867,091.84	(473,340.99)	-10.8%
Other Classified Salaries		2900	117,385.88	117,385.88	79,762.28	556,394.59	(439,008.71)	-374.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>22,733,542.68</b>	<b>22,733,542.68</b>	<b>6,261,625.35</b>	<b>25,576,215.63</b>	<b>(2,842,672.95)</b>	<b>-12.5%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	15,292,832.28	15,292,832.28	2,140,767.21	16,223,983.18	(931,150.90)	-6.1%
PERS		3201-3202	6,030,502.54	6,030,502.54	1,600,429.53	6,292,988.25	(262,485.71)	-4.4%
OASDI/Medicare/Alternative		3301-3302	2,574,823.94	2,574,823.94	660,203.68	2,786,094.75	(211,270.81)	-8.2%
Health and Welfare Benefits		3401-3402	10,909,816.72	10,909,816.72	2,238,884.99	11,923,236.41	(1,013,419.69)	-9.3%
Unemployment Insurance		3501-3502	373,715.36	373,715.36	88,310.63	410,388.02	(36,672.66)	-9.8%
Workers' Compensation		3601-3602	867,873.27	867,873.27	205,180.98	953,652.32	(85,779.05)	-9.9%
OPEB, Allocated		3701-3702	439,098.56	439,098.56	142,264.31	474,443.42	(35,344.86)	-8.0%
OPEB, Active Employees		3751-3752	702,195.00	702,195.00	0.00	702,195.00	0.00	0.0%
Other Employee Benefits		3901-3902	26,000.04	26,000.04	31,501.60	27,625.08	(1,625.04)	-6.3%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>37,216,857.71</b>	<b>37,216,857.71</b>	<b>7,107,542.93</b>	<b>39,794,606.43</b>	<b>(2,577,748.72)</b>	<b>-6.9%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	643,744.95	643,744.95	297,932.09	3,417,188.12	(2,773,443.17)	-430.8%
Books and Other Reference Materials		4200	20,000.00	20,000.00	2,861.25	20,000.00	0.00	0.0%
Materials and Supplies		4300	4,224,080.83	4,224,080.83	1,451,428.75	20,290,508.35	(16,066,427.52)	-380.4%
Noncapitalized Equipment		4400	4,547,371.80	4,547,371.80	1,957,958.95	5,295,704.74	(748,332.94)	-16.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>9,435,197.58</b>	<b>9,435,197.58</b>	<b>3,710,181.04</b>	<b>29,023,401.21</b>	<b>(19,588,203.63)</b>	<b>-207.6%</b>

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	3,206,418.10	3,206,418.10	858,955.31	8,307,494.35	(5,101,076.25)	-159.1%
Travel and Conferences		5200	1,090,793.45	1,090,793.45	185,687.74	1,253,696.21	(162,902.76)	-14.9%
Dues and Memberships		5300	230,782.21	230,782.21	135,664.47	215,393.10	15,389.11	6.7%
Insurance		5400-5450	1,149,755.78	1,149,755.78	1,161,675.78	1,149,755.78	0.00	0.0%
Operations and Housekeeping Services		5500	2,105,170.00	2,105,170.00	459,571.93	2,129,670.00	(24,500.00)	-1.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,983,437.24	1,983,437.24	434,858.32	2,319,063.24	(335,626.00)	-16.9%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,500.00)	(1,500.00)	(68.40)	(1,500.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,420,341.47	4,420,341.47	2,427,776.38	22,288,785.18	(17,868,443.71)	-404.2%
Communications		5900	419,898.01	419,898.01	170,440.40	426,442.66	(6,544.65)	-1.6%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>14,605,096.26</b>	<b>14,605,096.26</b>	<b>5,834,561.93</b>	<b>38,088,800.52</b>	<b>(23,483,704.26)</b>	<b>-160.8%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	2,110.88	474,541.54	(474,541.54)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	2,518,119.95	2,518,119.95	628,865.52	4,797,734.93	(2,279,614.98)	-90.5%
Equipment Replacement		6500	426,300.00	426,300.00	214,245.37	690,961.22	(264,661.22)	-62.1%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>2,944,419.95</b>	<b>2,944,419.95</b>	<b>845,221.77</b>	<b>5,963,237.69</b>	<b>(3,018,817.74)</b>	<b>-102.5%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	1,276,991.00	1,276,991.00	370,365.00	1,228,125.00	48,866.00	3.8%
Payments to County Offices		7142	2,068,866.00	2,068,866.00	497,900.00	1,732,466.46	336,399.54	16.3%
Payments to JPAs		7143	118,663.00	118,663.00	0.00	118,663.00	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%



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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)
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	22,705.41	22,705.41	0.00	22,705.41	0.00	0.0%
Other Debt Service - Principal		7439	424,455.81	424,455.81	0.00	424,455.81	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,911,681.22	3,911,681.22	868,265.00	3,526,415.68	385,265.54	9.8%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	416.16	0.00		
Transfers of Indirect Costs - Interfund		7350	(238,550.64)	(238,550.64)	(17,737.57)	(238,550.64)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(238,550.64)	(238,550.64)	(17,321.41)	(238,550.64)	0.00	0.0%
TOTAL, EXPENDITURES			144,392,077.46	144,392,077.46	36,397,638.73	202,170,516.00	(57,778,438.54)	-40.0%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	426,300.00	426,300.00	0.00	426,300.00	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			426,300.00	426,300.00	0.00	426,300.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	66,134.00	(66,134.00)	New
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	375,000.00	375,000.00	375,000.00	375,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			375,000.00	375,000.00	375,000.00	441,134.00	(66,134.00)	-17.6%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	49,237.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	49,237.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			51,300.00	51,300.00	(325,763.00)	(14,834.00)	66,134.00	128.9%

Resource	Description	2022-23 Projected Totals
6230	California Clean Energy Jobs Act	126,617.99
7412	A-G Access/Success Grant	1,060,352.36
7413	A-G Learning Loss Mitigation Grant	666,230.53
9010	Other Restricted Local	219,152.14
Total, Restricted Balance		2,072,353.02

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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.00	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.00	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning 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) As of July 1 - Unaudited		9791	1,508,628.45	0.00		1,508,628.45	1,508,628.45	New
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,508,628.45	0.00		1,508,628.45		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,508,628.45	0.00		1,508,628.45		
2) Ending Balance, June 30 (E + F1e)			1,508,628.45	0.00		1,508,628.45		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,508,628.45	0.00		1,508,628.45		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>REVENUES</b>								
Sale of Equipment and Supplies		8631	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%
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%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%

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)
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
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%
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	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%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	0.00	0.00	0.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			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>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds from Disposal of Capital Assets		8953	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%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00		
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
8210	Student Activity Funds	1,508,628.45
Total, Restricted Balance		1,508,628.45



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,248,100.00	5,248,100.00	4,016.92	5,248,100.00	0.00	0.0%
3) Other State Revenue		8300-8599	367,033.00	367,033.00	963.02	367,033.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,200.00	8,200.00	9,360.28	8,200.00	0.00	0.0%
5) TOTAL, REVENUES			5,623,333.00	5,623,333.00	14,340.22	5,623,333.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,344,967.26	1,344,967.26	335,336.22	1,393,333.68	(48,366.42)	-3.6%
3) Employee Benefits		3000-3999	572,073.90	572,073.90	117,269.56	613,567.81	(41,493.91)	-7.3%
4) Books and Supplies		4000-4999	2,623,000.00	2,623,000.00	821,717.82	2,623,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	158,900.00	158,900.00	32,722.21	158,900.00	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	238,550.64	238,550.64	17,737.57	238,550.64	0.00	0.0%
9) TOTAL, EXPENDITURES			4,937,491.80	4,937,491.80	1,324,783.38	5,027,352.13		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			685,841.20	685,841.20	(1,310,443.16)	595,980.87		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			685,841.20	685,841.20	(1,310,443.16)	595,980.87		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,746,711.22	0.00		3,746,711.22	3,746,711.22	New
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,746,711.22	0.00		3,746,711.22		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,746,711.22	0.00		3,746,711.22		
2) Ending Balance, June 30 (E + F1e)			4,432,552.42	685,841.20		4,342,692.09		
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	4,423,568.50	726,245.50		4,333,708.17		
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	8,983.92	0.00		8,983.92		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	(40,404.30)		0.00		
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	5,248,100.00	5,248,100.00	4,016.92	5,248,100.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			5,248,100.00	5,248,100.00	4,016.92	5,248,100.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	367,033.00	367,033.00	963.02	367,033.00	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			367,033.00	367,033.00	963.02	367,033.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	200.00	200.00	(93.10)	200.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	8,000.00	8,000.00	5,881.48	8,000.00	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								
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	3,571.90	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,200.00	8,200.00	9,360.28	8,200.00	0.00	0.0%
TOTAL, REVENUES			5,623,333.00	5,623,333.00	14,340.22	5,623,333.00		
<b>CERTIFICATED SALARIES</b>								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	1,029,510.06	1,029,510.06	240,489.15	1,059,798.72	(30,288.66)	-2.9%
Classified Supervisors' and Administrators' Salaries		2300	111,282.96	111,282.96	42,073.32	138,534.96	(27,252.00)	-24.5%
Clerical, Technical and Office Salaries		2400	10,174.24	10,174.24	0.00	1,000.00	9,174.24	90.2%
Other Classified Salaries		2900	194,000.00	194,000.00	52,773.75	194,000.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,344,967.26	1,344,967.26	335,336.22	1,393,333.68	(48,366.42)	-3.6%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	308,110.01	308,110.01	65,607.77	314,666.42	(6,556.41)	-2.1%
OASDI/Medicare/Alternative		3301-3302	100,626.79	100,626.79	21,291.87	104,719.94	(4,093.15)	-4.1%
Health and Welfare Benefits		3401-3402	141,488.53	141,488.53	25,134.16	171,438.18	(29,949.65)	-21.2%

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)
Unemployment Insurance		3501-3502	6,576.89	6,576.89	1,391.65	6,846.26	(269.37)	-4.1%
Workers' Compensation		3601-3602	15,271.68	15,271.68	3,844.11	15,897.01	(625.33)	-4.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>572,073.90</b>	<b>572,073.90</b>	<b>117,269.56</b>	<b>613,567.81</b>	<b>(41,493.91)</b>	<b>-7.3%</b>
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	50,000.00	50,000.00	13,292.22	50,000.00	0.00	0.0%
Noncapitalized Equipment		4400	53,000.00	53,000.00	12,072.24	53,000.00	0.00	0.0%
Food		4700	2,520,000.00	2,520,000.00	796,353.36	2,520,000.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>2,623,000.00</b>	<b>2,623,000.00</b>	<b>821,717.82</b>	<b>2,623,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	4,200.00	4,200.00	132.42	4,200.00	0.00	0.0%
Dues and Memberships		5300	3,000.00	3,000.00	1,460.00	3,000.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	26,600.00	26,600.00	3,679.83	26,600.00	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	1,500.00	1,500.00	68.40	1,500.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	121,100.00	121,100.00	26,905.25	121,100.00	0.00	0.0%
Communications		5900	2,500.00	2,500.00	476.31	2,500.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>158,900.00</b>	<b>158,900.00</b>	<b>32,722.21</b>	<b>158,900.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>								
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	238,550.64	238,550.64	17,737.57	238,550.64	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>238,550.64</b>	<b>238,550.64</b>	<b>17,737.57</b>	<b>238,550.64</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>4,937,491.80</b>	<b>4,937,491.80</b>	<b>1,324,783.38</b>	<b>5,027,352.13</b>		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								

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

Resource	Description	2022-23 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	3,569,880.01
5330	Child Nutrition: Summer Food Service Program Operations	763,828.16
Total, Restricted Balance		4,333,708.17

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	800.00	800.00	687.27	800.00	0.00	0.0%
5) TOTAL, REVENUES			800.00	800.00	687.27	800.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	86,046.84	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	24,000.00	24,000.00	216,576.70	24,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	180,000.00	180,000.00	172,084.09	180,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			204,000.00	204,000.00	474,707.63	204,000.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(203,200.00)	(203,200.00)	(474,020.36)	(203,200.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	375,000.00	375,000.00	375,000.00	375,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			375,000.00	375,000.00	375,000.00	375,000.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			171,800.00	171,800.00	(99,020.36)	171,800.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	400,657.58	0.00		400,657.58	400,657.58	New
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			400,657.58	0.00		400,657.58		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			400,657.58	0.00		400,657.58		
2) Ending Balance, June 30 (E + F1e)			572,457.58	171,800.00		572,457.58		
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	572,457.58	171,800.00		572,457.58		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>LCFF SOURCES</b>								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
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	800.00	800.00	687.27	800.00	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			800.00	800.00	687.27	800.00	0.00	0.0%
TOTAL, REVENUES			800.00	800.00	687.27	800.00		
<b>CLASSIFIED SALARIES</b>								
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%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	86,046.84	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	86,046.84	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	24,000.00	24,000.00	189,323.95	24,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	27,252.75	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			24,000.00	24,000.00	216,576.70	24,000.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Land Improvements		6170	180,000.00	180,000.00	172,084.09	180,000.00	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			180,000.00	180,000.00	172,084.09	180,000.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			204,000.00	204,000.00	474,707.63	204,000.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	375,000.00	375,000.00	375,000.00	375,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			375,000.00	375,000.00	375,000.00	375,000.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								



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 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)			375,000.00	375,000.00	375,000.00	375,000.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	16,000.00	16,000.00	6,180.48	16,000.00	0.00	0.0%
5) TOTAL, REVENUES			16,000.00	16,000.00	6,180.48	16,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			16,000.00	16,000.00	6,180.48	16,000.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	426,300.00	426,300.00	0.00	426,300.00	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			(426,300.00)	(426,300.00)	0.00	(426,300.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(410,300.00)	(410,300.00)	6,180.48	(410,300.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,005,756.34	0.00		3,005,756.34	3,005,756.34	New
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,005,756.34	0.00		3,005,756.34		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,005,756.34	0.00		3,005,756.34		
2) Ending Balance, June 30 (E + F1e)			2,595,456.34	(410,300.00)		2,595,456.34		
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	2,595,456.34	0.00		2,595,456.34		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	(410,300.00)		0.00		
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	16,000.00	16,000.00	6,180.48	16,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			16,000.00	16,000.00	6,180.48	16,000.00	0.00	0.0%
TOTAL, REVENUES			16,000.00	16,000.00	6,180.48	16,000.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7612	426,300.00	426,300.00	0.00	426,300.00	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			426,300.00	426,300.00	0.00	426,300.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(426,300.00)	(426,300.00)	0.00	(426,300.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	309,000.00	309,000.00	77,912.13	309,000.00	0.00	0.0%
5) TOTAL, REVENUES			309,000.00	309,000.00	77,912.13	309,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	20,389.16	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	17,427.75	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	8,032,296.73	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	8,070,113.64	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			309,000.00	309,000.00	(7,992,201.51)	309,000.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			309,000.00	309,000.00	(7,992,201.51)	309,000.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	37,963,337.11	0.00		37,963,337.11	37,963,337.11	New
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			37,963,337.11	0.00		37,963,337.11		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			37,963,337.11	0.00		37,963,337.11		
2) Ending Balance, June 30 (E + F1e)			38,272,337.11	309,000.00		38,272,337.11		
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	38,264,888.94	309,000.00		38,264,888.94		

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	7,448.17	0.00		7,448.17		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	309,000.00	309,000.00	77,912.13	309,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			309,000.00	309,000.00	77,912.13	309,000.00	0.00	0.0%
TOTAL, REVENUES			309,000.00	309,000.00	77,912.13	309,000.00		
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	20,389.16	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	20,389.16	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	17,427.75	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	17,427.75	0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	12,363.39	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	8,019,933.34	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	8,032,296.73	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	8,070,113.64	0.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	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%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
9010	Other Restricted Local	38,264,888.94
Total, Restricted Balance		38,264,888.94

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,689,000.00	1,689,000.00	990,500.92	1,689,000.00	0.00	0.0%
5) TOTAL, REVENUES			1,689,000.00	1,689,000.00	990,500.92	1,689,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	937,826.58	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	363,140.00	363,140.00	192,816.80	363,140.00	0.00	0.0%
6) Capital Outlay		6000-6999	125,000.00	125,000.00	273,434.86	125,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	89,943.12	89,943.12	0.00	89,943.12	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			578,083.12	578,083.12	1,404,078.24	578,083.12		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,110,916.88	1,110,916.88	(413,577.32)	1,110,916.88		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,110,916.88	1,110,916.88	(413,577.32)	1,110,916.88		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,793,788.97	0.00		3,793,788.97	3,793,788.97	New
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,793,788.97	0.00		3,793,788.97		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,793,788.97	0.00		3,793,788.97		
2) Ending Balance, June 30 (E + F1e)			4,904,705.85	1,110,916.88		4,904,705.85		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	4,217,017.50	1,200,860.00		4,217,017.50		
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	687,688.35	0.00		687,688.35		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	(89,943.12)		0.00		
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	14,000.00	14,000.00	7,096.30	14,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	1,675,000.00	1,675,000.00	983,404.62	1,675,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,689,000.00	1,689,000.00	990,500.92	1,689,000.00	0.00	0.0%
TOTAL, REVENUES			1,689,000.00	1,689,000.00	990,500.92	1,689,000.00		
<b>CERTIFICATED SALARIES</b>								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	100,946.48	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	836,880.10	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	937,826.58	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	285,640.00	285,640.00	181,566.80	285,640.00	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	77,500.00	77,500.00	11,250.00	77,500.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			363,140.00	363,140.00	192,816.80	363,140.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	125,000.00	125,000.00	218,364.86	125,000.00	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	55,070.00	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			125,000.00	125,000.00	273,434.86	125,000.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Debt Service								
Debt Service - Interest		7438	4,573.68	4,573.68	0.00	4,573.68	0.00	0.0%
Other Debt Service - Principal		7439	85,369.44	85,369.44	0.00	85,369.44	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			89,943.12	89,943.12	0.00	89,943.12	0.00	0.0%
TOTAL, EXPENDITURES			578,083.12	578,083.12	1,404,078.24	578,083.12		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
9010	Other Restricted Local	4,217,017.50
Total, Restricted Balance		4,217,017.50

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	100,300.00	100,300.00	73,055.87	100,300.00	0.00	0.0%
5) TOTAL, REVENUES			100,300.00	100,300.00	73,055.87	100,300.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			100,300.00	100,300.00	73,055.87	100,300.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			100,300.00	100,300.00	73,055.87	100,300.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	35,527,594.27	0.00		35,527,594.27	35,527,594.27	New
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			35,527,594.27	0.00		35,527,594.27		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			35,527,594.27	0.00		35,527,594.27		
2) Ending Balance, June 30 (E + F1e)			35,627,894.27	100,300.00		35,627,894.27		
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	35,627,894.27	100,300.00		35,627,894.27		
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		
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
School Facilities Apportionments		8545	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%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
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	100,300.00	100,300.00	73,055.87	100,300.00	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			100,300.00	100,300.00	73,055.87	100,300.00	0.00	0.0%
TOTAL, REVENUES			100,300.00	100,300.00	73,055.87	100,300.00		
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Materials and Supplies		4300	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%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	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%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								

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

Resource	Description	2022-23 Projected Totals
7710	State School Facilities Projects	32,376,239.78
9010	Other Restricted Local	3,251,654.49
Total, Restricted Balance		35,627,894.27

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	130,108.98	130,108.98	66,766.56	130,108.98	0.00	0.0%
5) TOTAL, REVENUES			130,108.98	130,108.98	66,766.56	130,108.98		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	836.38	5,100.00	(5,100.00)	New
6) Capital Outlay		6000-6999	0.00	0.00	595,954.28	7,271,175.95	(7,271,175.95)	New
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299,7400-7499		0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	596,790.66	7,276,275.95		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			130,108.98	130,108.98	(530,024.10)	(7,146,166.97)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	66,134.00	66,134.00	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	66,134.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			130,108.98	130,108.98	(530,024.10)	(7,080,032.97)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,153,929.06	0.00		8,153,929.06	8,153,929.06	New
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,153,929.06	0.00		8,153,929.06		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,153,929.06	0.00		8,153,929.06		
2) Ending Balance, June 30 (E + F1e)			8,284,038.04	130,108.98		1,073,896.09		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
c) Committed		9740	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	8,284,038.04	130,108.98		1,073,896.09		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	119,108.98	119,108.98	61,020.18	119,108.98	0.00	0.0%
Interest		8660	11,000.00	11,000.00	5,746.38	11,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			130,108.98	130,108.98	66,766.56	130,108.98	0.00	0.0%
TOTAL, REVENUES			130,108.98	130,108.98	66,766.56	130,108.98		
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	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%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	836.38	5,100.00	(5,100.00)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	836.38	5,100.00	(5,100.00)	New
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	4,200.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	265,200.00	(265,200.00)	New
Buildings and Improvements of Buildings		6200	0.00	0.00	591,754.28	6,939,841.95	(6,939,841.95)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	66,134.00	(66,134.00)	New
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	595,954.28	7,271,175.95	(7,271,175.95)	New
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	596,790.66	7,276,275.95		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	0.00	0.00	0.00	66,134.00	66,134.00	New
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	66,134.00	66,134.00	New
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			0.00	0.00	0.00	66,134.00		



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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	53,780.00	53,780.00	2.77	53,780.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,400,488.00	8,400,488.00	462,816.08	8,400,488.00	0.00	0.0%
5) TOTAL, REVENUES			8,454,268.00	8,454,268.00	462,818.85	8,454,268.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	9,290,610.10	9,290,610.10	6,827,928.18	9,290,610.10	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			9,290,610.10	9,290,610.10	6,827,928.18	9,290,610.10		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(836,342.10)	(836,342.10)	(6,365,109.33)	(836,342.10)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(836,342.10)	(836,342.10)	(6,365,109.33)	(836,342.10)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	16,418,449.70	0.00		16,418,449.70	16,418,449.70	New
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,418,449.70	0.00		16,418,449.70		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,418,449.70	0.00		16,418,449.70		
2) Ending Balance, June 30 (E + F1e)			15,582,107.60	(836,342.10)		15,582,107.60		
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	7,101,837.67	0.00		7,101,837.67		

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	8,480,269.93	0.00		8,480,269.93		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	(836,342.10)		0.00		
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	53,780.00	53,780.00	2.77	53,780.00	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			53,780.00	53,780.00	2.77	53,780.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	7,692,771.00	7,692,771.00	(69,155.04)	7,692,771.00	0.00	0.0%
Unsecured Roll		8612	487,717.00	487,717.00	418,289.71	487,717.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	57,556.72	0.00	0.00	0.0%
Supplemental Taxes		8614	167,600.00	167,600.00	31,582.05	167,600.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	52,400.00	52,400.00	24,542.64	52,400.00	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			8,400,488.00	8,400,488.00	462,816.08	8,400,488.00	0.00	0.0%
TOTAL, REVENUES			8,454,268.00	8,454,268.00	462,818.85	8,454,268.00		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Bond Redemptions		7433	4,335,000.00	4,335,000.00	4,335,000.00	4,335,000.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	4,955,610.10	4,955,610.10	2,492,928.18	4,955,610.10	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)			9,290,610.10	9,290,610.10	6,827,928.18	9,290,610.10	0.00	0.0%
TOTAL, EXPENDITURES			9,290,610.10	9,290,610.10	6,827,928.18	9,290,610.10		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%

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>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
9010	Other Restricted Local	7,101,837.67
Total, Restricted Balance		7,101,837.67

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	997,800.00	997,800.00	224,448.06	997,800.00	0.00	0.0%
5) TOTAL, REVENUES			997,800.00	997,800.00	224,448.06	997,800.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	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	1,109,500.00	1,109,500.00	321,118.14	1,109,500.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			1,109,500.00	1,109,500.00	321,118.14	1,109,500.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)</b>			(111,700.00)	(111,700.00)	(96,670.08)	(111,700.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(111,700.00)	(111,700.00)	(96,670.08)	(111,700.00)		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	1,037,838.60	0.00		1,037,838.60	1,037,838.60	New
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)			1,037,838.60	0.00		1,037,838.60		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,037,838.60	0.00		1,037,838.60		
2) Ending Net Position, June 30 (E + F1e)			926,138.60	(111,700.00)		926,138.60		
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	926,138.60	(111,700.00)		926,138.60		
<b>OTHER STATE REVENUE</b>								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2,800.00	2,800.00	1,492.75	2,800.00	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	995,000.00	995,000.00	222,955.31	995,000.00	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			997,800.00	997,800.00	224,448.06	997,800.00	0.00	0.0%
TOTAL, REVENUES			997,800.00	997,800.00	224,448.06	997,800.00		
<b>CERTIFICATED SALARIES</b>								
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%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%

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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	1,090,000.00	1,090,000.00	313,460.14	1,090,000.00	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	19,500.00	19,500.00	7,658.00	19,500.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			1,109,500.00	1,109,500.00	321,118.14	1,109,500.00	0.00	0.0%
<b>DEPRECIATION AND AMORTIZATION</b>								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION AND AMORTIZATION</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENSES</b>			1,109,500.00	1,109,500.00	321,118.14	1,109,500.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from 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	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	8,565.00	8,565.00	8,664.00	8,746.38	181.38	2.0%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.0%
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.0%
<b>4. Total, District Regular ADA</b> <b>(Sum of Lines A1 through A3)</b>	8,565.00	8,565.00	8,664.00	8,746.38	181.38	2.0%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	3.03	3.03	3.03	3.03	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	3.00	3.00	1.00	1.00	(2.00)	-67.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.0%
<b>g. Total, District Funded County Program ADA</b> <b>(Sum of Lines A5a through A5f)</b>	6.03	6.03	4.03	4.03	(2.00)	-33.0%
<b>6. TOTAL DISTRICT ADA</b> <b>(Sum of Line A4 and Line A5g)</b>	8,571.03	8,571.03	8,668.03	8,750.41	179.38	2.0%
<b>7. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>8. Charter School ADA</b> <b>(Enter Charter School ADA using</b> <b>Tab C. Charter School ADA)</b>						

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

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	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):		OCTOBER								
A. BEGINNING CASH			38,432,244.60	37,028,089.60	30,359,952.27	34,191,855.59	27,083,122.47	35,588,520.19	43,005,185.81	43,352,128.20
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		3,515,478.00	3,010,839.00	11,131,957.00	5,419,510.00	8,038,248.57	8,038,248.57	8,038,248.57	8,422,298.22
Property Taxes	8020-8079		0.00	312,103.69	0.00	1,370,034.83	0.00	16,625,274.00	0.00	2,786,271.23
Miscellaneous Funds	8080-8099		111,164.30	111,164.30	200,095.74	130,726.00	200,095.74	200,095.74	269,464.49	200,095.84
Federal Revenue	8100-8299		871,554.14	(597,548.72)	1,848,416.33	1,485,980.00	1,713,930.35	1,469,083.16	6,121,179.84	1,224,235.97
Other State Revenue	8300-8599		270,745.55	240,741.37	1,108,972.95	138,259.00	13,780,065.25	0.00	0.00	0.00
Other Local Revenue	8600-8799		456,057.33	497,491.50	566,729.55	987,444.84	603,437.01	603,437.01	603,437.01	603,437.01
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	426,300.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			5,224,999.32	3,574,791.14	14,856,171.57	9,531,954.67	24,335,776.92	26,936,138.48	15,032,329.91	13,662,638.27
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		611,093.92	596,406.54	5,385,743.53	5,194,318.13	7,513,265.00	6,059,526.00	5,790,920.00	5,323,934.00
Classified Salaries	2000-2999		940,021.73	1,618,565.86	1,840,124.04	1,862,913.72	2,689,197.00	2,685,661.04	2,300,383.00	2,321,075.00
Employee Benefits	3000-3999		637,892.03	882,467.23	2,811,857.38	2,775,326.29	3,202,958.00	3,575,980.57	3,496,144.00	3,399,616.00
Books and Supplies	4000-4999		244,357.27	2,175,677.89	493,783.12	796,362.76	1,494,915.00	440,807.00	558,983.00	608,889.00
Services	5000-5999		916,847.23	2,700,761.03	799,296.07	1,417,657.60	994,986.00	881,676.00	1,502,617.00	951,300.00
Capital Outlay	6000-6599		20,004.26	681,028.96	96,464.22	47,724.33	242,392.00	300,556.00	237,638.00	431,904.00
Other Outgo	7000-7499		208,637.57	139,915.59	260,064.00	242,326.43	470,166.20	223,918.25	438,253.52	216,343.74
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	375,000.00	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			3,578,854.01	8,794,823.10	11,687,332.36	12,711,629.26	16,607,879.20	14,168,124.86	14,324,938.52	13,253,061.74
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	(1,499,012.08)	(33,898.39)	0.00	0.00	0.00	0.00	(35,000.00)	0.00	0.00
Accounts Receivable	9200-9299	7,736,347.50	1,433,698.39	(46,153.02)	499,919.44	(3,961,629.46)	500,000.00	(2,500,000.00)	75,000.00	1,576,000.00
Due From Other Funds	9310	25,771.02	(207.04)	0.00	0.00	(17,323.49)	0.00	0.00	12,500.00	(1,000.00)
Stores	9320	350,503.79	3,080.83	21,604.82	(2,034.15)	(11,169.81)	5,000.00	15,000.00	(3,725.00)	(9,739.00)
Prepaid Expenditures	9330	11,202.18	4,818.68	3,445.04	1,948.86	1,010.44	(2,500.00)	(1,763.00)	(4,968.00)	3,725.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lease Receivable	9380									
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		6,624,812.41	1,407,492.47	(21,103.16)	499,834.15	(3,989,112.32)	502,500.00	(2,521,763.00)	78,807.00	1,568,986.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	9,468,646.32	2,886,246.72	1,427,002.21	(163,229.96)	(60,053.79)	(275,000.00)	1,574,689.00	499,256.00	2,547,813.00
Due To Other Funds	9610	5,416,257.63	0.00	0.00	0.00	0.00	0.00	1,254,896.00	0.00	675,000.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	1,522,309.06	1,571,546.06	0.00	0.00	0.00	0.00	0.00	(60,000.00)	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		16,407,213.01	4,457,792.78	1,427,002.21	(163,229.96)	(60,053.79)	(275,000.00)	2,829,585.00	439,256.00	3,222,813.00
<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		(9,782,400.60)	(3,050,300.31)	(1,448,105.37)	663,064.11	(3,929,058.53)	777,500.00	(5,351,348.00)	(360,449.00)	(1,653,827.00)
E. NET INCREASE/DECREASE (B - C + D)			(1,404,155.00)	(6,668,137.33)	3,831,903.32	(7,108,733.12)	8,505,397.72	7,416,665.62	346,942.39	(1,244,250.47)
F. ENDING CASH (A + E)			37,028,089.60	30,359,952.27	34,191,855.59	27,083,122.47	35,588,520.19	43,005,185.81	43,352,128.20	42,107,877.73
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):		OCTOBER							
A. BEGINNING CASH		42,107,877.73	40,337,743.64	77,854,961.37	72,264,369.72				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	8,422,298.22	8,422,298.22	8,422,298.22	8,432,150.39	0.00	0.00	89,313,872.98	89,313,873.00
Property Taxes	8020-8079	0.00	16,625,274.00	1,766,061.29	2,078,165.95	0.00	0.00	41,563,184.99	41,563,185.00
Miscellaneous Funds	8080-8099	200,095.74	200,095.74	200,095.74	200,096.63	0.00	0.00	2,223,286.00	2,223,286.00
Federal Revenue	8100-8299	1,713,930.35	6,121,179.84	979,388.77	1,533,389.31	0.00	0.00	24,484,719.34	24,484,719.34
Other State Revenue	8300-8599	0.00	15,538,765.62	0.00	0.00	0.00	0.00	31,077,549.74	31,077,549.74
Other Local Revenue	8600-8799	603,437.01	603,437.01	576,510.39	0.00	0.00	0.00	6,704,855.67	6,704,855.67
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00	426,300.00	426,300.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		10,939,761.32	47,511,050.43	11,944,354.41	12,243,802.28	0.00	0.00	195,793,768.72	195,793,768.75
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	5,379,256.00	5,413,797.00	5,451,631.00	6,126,710.00	0.00	1,589,788.36	60,436,389.48	60,436,389.48
Classified Salaries	2000-2999	2,317,167.00	2,342,512.00	2,318,249.00	2,340,346.24	0.00	0.00	25,576,215.63	25,576,215.63
Employee Benefits	3000-3999	3,409,044.00	3,425,506.00	3,425,378.00	3,582,954.29	0.00	5,169,482.64	39,794,606.43	39,794,606.43
Books and Supplies	4000-4999	699,274.00	688,914.00	756,344.00	1,416,575.00	18,648,519.17	0.00	29,023,401.21	29,023,401.21
Services	5000-5999	1,149,455.00	1,029,908.00	1,632,202.00	2,694,293.00	21,417,801.59	0.00	38,088,800.52	38,088,800.52
Capital Outlay	6000-6599	14,966.00	228,933.00	914,782.00	758,255.00	1,988,589.92	0.00	5,963,237.69	5,963,237.69
Other Outgo	7000-7499	277,349.41	230,227.70	444,401.06	136,261.57	0.00	0.00	3,287,865.04	3,287,865.04
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	66,134.00	0.00	0.00	441,134.00	441,134.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		13,246,511.41	13,359,797.70	14,942,987.06	17,121,529.10	42,054,910.68	6,759,271.00	202,611,650.00	202,611,650.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	(68,898.39)	
Accounts Receivable	9200-9299	(86,000.00)	3,250,000.00	(1,750,000.00)	975,000.00	0.00	0.00	(34,164.65)	
Due From Other Funds	9310	0.00	25,000.00	0.00	6,801.55	0.00	0.00	25,771.02	
Stores	9320	1,750.00	12,135.00	(4,725.00)	(18,975.00)	0.00	0.00	8,202.69	
Prepaid Expenditures	9330	2,142.00	1,343.00	(500.00)	1,764.00	0.00	0.00	10,466.02	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
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		(82,108.00)	3,288,478.00	(1,755,225.00)	964,590.55	0.00	0.00	(58,623.31)	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(618,724.00)	(52,487.00)	825,971.00	877,163.14	0.00	0.00	9,468,646.32	
Due To Other Funds	9610	0.00	(25,000.00)	0.00	1,785,240.00	0.00	0.00	3,690,136.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	10,763.00	0.00	0.00	0.00	1,522,309.06	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		(618,724.00)	(77,487.00)	836,734.00	2,662,403.14	0.00	0.00	14,681,091.38	
<u>Nonoperating</u>									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS		536,616.00	3,365,965.00	(2,591,959.00)	(1,697,812.59)	0.00	0.00	(14,739,714.69)	
E. NET INCREASE/DECREASE (B - C + D)		(1,770,134.09)	37,517,217.73	(5,590,591.65)	(6,575,539.41)	(42,054,910.68)	(6,759,271.00)	(21,557,595.97)	(6,817,881.25)
F. ENDING CASH (A + E)		40,337,743.64	77,854,961.37	72,264,369.72	65,688,830.31				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								16,874,648.63	

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			65,688,830.31	65,688,830.31	65,688,830.31	65,688,830.31	65,688,830.31	65,688,830.31	65,688,830.31	65,688,830.31
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019									
Property Taxes	8020-8079									
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299									
Other State Revenue	8300-8599									
Other Local Revenue	8600-8799									
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999									
Classified Salaries	2000-2999									
Employee Benefits	3000-3999									
Books and Supplies	4000-4999									
Services	5000-5999									
Capital Outlay	6000-6599									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>D. BALANCE SHEET ITEMS</b>										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)			65,688,830.31	65,688,830.31	65,688,830.31	65,688,830.31	65,688,830.31	65,688,830.31	65,688,830.31	65,688,830.31
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		65,688,830.31	65,688,830.31	65,688,830.31	65,688,830.31				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019							0.00	
Property Taxes	8020-8079							0.00	
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299							0.00	
Other State Revenue	8300-8599							0.00	
Other Local Revenue	8600-8799							0.00	
Interfund Transfers In	8910-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999							0.00	
Classified Salaries	2000-2999							0.00	
Employee Benefits	3000-3999							0.00	
Books and Supplies	4000-4999							0.00	
Services	5000-5999							0.00	
Capital Outlay	6000-6599							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		65,688,830.31	65,688,830.31	65,688,830.31	65,688,830.31				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								65,688,830.31	

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	202,611,650.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	29,149,891.69
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	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	5,935,046.69
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	447,161.22
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	441,134.00
6. All Other Financing Uses	All	9100, 9200	7699, 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	1,656.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	1,278,435.00
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)				8,103,432.91
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				165,358,325.40
<b>Section II - Expenditures Per ADA</b>				<b>2022-23 Annual ADA/Exps. Per ADA</b>
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*				8,668.03
B. Expenditures per ADA (Line I.E divided by Line II.A)				19,076.81
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>	<b>Total</b>		<b>Per ADA</b>	
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	100,688,779.80		11,995.53	
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)	100,688,779.80		11,995.53	
B. Required effort (Line A.2 times 90%)	90,619,901.82		10,795.98	

C. Current year expenditures (Line I.E and Line II.B)	165,358,325.40	19,076.81
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



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: [Signature]  
District Superintendent or Designee

Date: [Signature]  
12/14/2022

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

To the County Superintendent of Schools:

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

Meeting Date: 12-13-2022

Signed: [Signature]  
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

- POSITIVE CERTIFICATION  
As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.
- QUALIFIED CERTIFICATION  
As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.
- NEGATIVE CERTIFICATION  
As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Michelle Coffin  
Title: Director III - Fiscal Services

Telephone: 805-922-4573  
E-mail: mcoffin@smjuhsd.org

Criteria and Standards Review Summary

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

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

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

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	130,880,603.00	5.27%	137,773,567.00	3.00%	141,910,476.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	2,018,425.60	.97%	2,038,057.62	.07%	2,039,583.32
4. Other Local Revenues	8600-8799	913,666.90	(2.21%)	893,432.53	(1.10%)	883,604.40
5. Other Financing Sources						
a. Transfers In	8900-8929	426,300.00	0.00%	426,300.00	0.00%	426,300.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(16,056,503.32)	(2.43%)	(15,665,907.79)	2.73%	(16,094,275.28)
6. Total (Sum lines A1 thru A5c)		118,182,492.18	6.16%	125,465,449.36	2.95%	129,165,688.44
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				47,791,929.85		46,609,734.41
b. Step & Column Adjustment				526,280.18		518,899.12
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,708,475.62)		(200,959.20)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	47,791,929.85	(2.47%)	46,609,734.41	.68%	46,927,674.33
2. Classified Salaries						
a. Base Salaries				17,764,726.81		17,801,890.01
b. Step & Column Adjustment				257,954.21		212,634.92
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(220,791.01)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	17,764,726.81	.21%	17,801,890.01	1.19%	18,014,524.93
3. Employee Benefits	3000-3999	26,007,642.10	(.12%)	25,977,556.94	.21%	26,031,471.33
4. Books and Supplies	4000-4999	11,235,326.56	(5.99%)	10,561,833.02	(17.87%)	8,674,832.06
5. Services and Other Operating Expenditures	5000-5999	12,125,191.24	(.44%)	12,071,712.88	2.95%	12,427,922.50
6. Capital Outlay	6000-6999	5,282,966.94	(26.15%)	3,901,472.07	0.00%	3,901,472.07
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	872,161.22	(7.74%)	804,642.65	(47.18%)	425,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,327,770.64)	0.00%	(2,327,770.64)	0.00%	(2,327,770.64)
9. Other Financing Uses						
a. Transfers Out	7600-7629	66,134.00	(100.00%)	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		118,818,308.08	(2.88%)	115,401,071.34	(1.15%)	114,075,126.58
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(635,815.90)		10,064,378.02		15,090,561.86
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		36,995,707.48		36,359,891.58		46,424,269.60
2. Ending Fund Balance (Sum lines C and D1)		36,359,891.58		46,424,269.60		61,514,831.46
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	357,906.18		357,906.18		357,906.18
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	18,043,065.64		18,043,065.64		18,043,065.64
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
1. Reserve for Economic Uncertainties	9789	6,078,349.50		4,432,846.54		4,410,006.77
2. Unassigned/Unappropriated	9790	11,880,570.26		23,590,451.24		38,703,852.87
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		36,359,891.58		46,424,269.60		61,514,831.46
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	6,078,349.50		4,432,846.54		4,410,006.77
c. Unassigned/Unappropriated	9790	11,880,570.26		23,590,451.24		38,703,852.87
(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)		17,958,919.76		28,023,297.78		43,113,859.64
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
See Attached						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	2,219,741.00	0.00%	2,219,741.00	0.00%	2,219,741.00
2. Federal Revenues	8100-8299	24,484,719.34	(78.69%)	5,217,620.99	0.00%	5,217,620.99
3. Other State Revenues	8300-8599	29,059,124.14	(72.53%)	7,982,475.96	.96%	8,058,876.65
4. Other Local Revenues	8600-8799	5,791,188.77	(.30%)	5,773,839.00	0.00%	5,773,839.00
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	16,056,503.32	(2.43%)	15,665,907.79	2.73%	16,094,275.28
6. Total (Sum lines A1 thru A5c)		77,611,276.57	(52.51%)	36,859,584.74	1.37%	37,364,352.92
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				12,644,459.63		8,074,545.10
b. Step & Column Adjustment				218,412.88		200,082.15
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(4,788,327.41)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	12,644,459.63	(36.14%)	8,074,545.10	2.48%	8,274,627.25
2. Classified Salaries						
a. Base Salaries				7,811,488.82		6,175,221.99
b. Step & Column Adjustment				196,224.34		177,051.56
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,832,491.17)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,811,488.82	(20.95%)	6,175,221.99	2.87%	6,352,273.55
3. Employee Benefits	3000-3999	13,786,964.33	(16.19%)	11,554,440.03	.48%	11,609,946.36
4. Books and Supplies	4000-4999	17,788,074.65	(83.68%)	2,902,447.02	2.64%	2,979,148.03
5. Services and Other Operating Expenditures	5000-5999	25,963,609.28	(86.79%)	3,431,081.47	(.13%)	3,426,508.60
6. Capital Outlay	6000-6999	680,270.75	(45.50%)	370,761.00	0.00%	370,761.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,654,254.46	0.00%	2,654,254.46	0.00%	2,654,254.46
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,089,220.00	(36.73%)	1,321,833.67	0.00%	1,321,833.67
9. Other Financing Uses						
a. Transfers Out	7600-7629	375,000.00	0.00%	375,000.00	0.00%	375,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		83,793,341.92	(56.01%)	36,859,584.74	1.37%	37,364,352.92
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(6,182,065.35)		0.00		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		8,254,418.37		2,072,353.02		2,072,353.02
2. Ending Fund Balance (Sum lines C and D1)		2,072,353.02		2,072,353.02		2,072,353.02
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	2,072,353.02		2,072,353.02		2,072,353.02
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,072,353.02		2,072,353.02		2,072,353.02
<b>E. AVAILABLE RESERVES</b>						
1. General Fund )						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
See Attached						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	133,100,344.00	5.18%	139,993,308.00	2.96%	144,130,217.00
2. Federal Revenues	8100-8299	24,484,719.34	(78.69%)	5,217,620.99	0.00%	5,217,620.99
3. Other State Revenues	8300-8599	31,077,549.74	(67.76%)	10,020,533.58	.78%	10,098,459.97
4. Other Local Revenues	8600-8799	6,704,855.67	(.56%)	6,667,271.53	(.15%)	6,657,443.40
5. Other Financing Sources						
a. Transfers In	8900-8929	426,300.00	0.00%	426,300.00	0.00%	426,300.00
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)		195,793,768.75	(17.09%)	162,325,034.10	2.59%	166,530,041.36
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				60,436,389.48		54,684,279.51
b. Step & Column Adjustment				744,693.06		718,981.27
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(6,496,803.03)		(200,959.20)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	60,436,389.48	(9.52%)	54,684,279.51	.95%	55,202,301.58
2. Classified Salaries						
a. Base Salaries				25,576,215.63		23,977,112.00
b. Step & Column Adjustment				454,178.55		389,686.48
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,053,282.18)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	25,576,215.63	(6.25%)	23,977,112.00	1.63%	24,366,798.48
3. Employee Benefits	3000-3999	39,794,606.43	(5.69%)	37,531,996.97	.29%	37,641,417.69
4. Books and Supplies	4000-4999	29,023,401.21	(53.61%)	13,464,280.04	(13.45%)	11,653,980.09
5. Services and Other Operating Expenditures	5000-5999	38,088,800.52	(59.30%)	15,502,794.35	2.27%	15,854,431.10
6. Capital Outlay	6000-6999	5,963,237.69	(28.36%)	4,272,233.07	0.00%	4,272,233.07
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,526,415.68	(1.91%)	3,458,897.11	(10.98%)	3,079,254.46
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(238,550.64)	321.69%	(1,005,936.97)	0.00%	(1,005,936.97)
9. Other Financing Uses						
a. Transfers Out	7600-7629	441,134.00	(14.99%)	375,000.00	0.00%	375,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		202,611,650.00	(24.85%)	152,260,656.08	(.54%)	151,439,479.50
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(6,817,881.25)		10,064,378.02		15,090,561.86
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		45,250,125.85		38,432,244.60		48,496,622.62
2. Ending Fund Balance (Sum lines C and D1)		38,432,244.60		48,496,622.62		63,587,184.48
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	357,906.18		357,906.18		357,906.18
b. Restricted	9740	2,072,353.02		2,072,353.02		2,072,353.02
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	18,043,065.64		18,043,065.64		18,043,065.64
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	6,078,349.50		4,432,846.54		4,410,006.77

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
2. Unassigned/Unappropriated	9790	11,880,570.26		23,590,451.24		38,703,852.87
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		38,432,244.60		48,496,622.62		63,587,184.48
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	6,078,349.50		4,432,846.54		4,410,006.77
c. Unassigned/Unappropriated	9790	11,880,570.26		23,590,451.24		38,703,852.87
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		17,958,919.76		28,023,297.78		43,113,859.64
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		8.86%		18.40%		28.47%
<b>F. RECOMMENDED RESERVES</b>						
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)						
		8,664.00		8,499.00		8,429.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		202,611,650.00		152,260,656.08		151,439,479.50
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)		202,611,650.00		152,260,656.08		151,439,479.50
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)		6,078,349.50		4,567,819.68		4,543,184.39
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)		6,078,349.50		4,567,819.68		4,543,184.39
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES



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	(1,500.00)	0.00	(238,550.64)				
Other Sources/Uses Detail					426,300.00	441,134.00		
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	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12I CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13I CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	1,500.00	0.00	238,550.64	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					375,000.00	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	426,300.00		
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						

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					66,134.00	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 Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
<b>TOTALS</b>	1,500.00	(1,500.00)	238,550.64	(238,550.64)	867,434.00	867,434.00		

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:

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

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

Estimated Funded ADA

Fiscal Year		Budget Adoption	First Interim	Percent Change	Status
		Budget (Form 01CS, Item 1A)	Projected Year Totals (Form AI, Lines A4 and C4)		
Current Year (2022-23)	District Regular	8,565.00	8,746.38		
	Charter School	0.00	0.00		
	<b>Total ADA</b>	<b>8,565.00</b>	<b>8,746.38</b>	<b>2.1%</b>	<b>Not Met</b>
1st Subsequent Year (2023-24)	District Regular	8,565.00	8,664.00		
	Charter School				
	<b>Total ADA</b>	<b>8,565.00</b>	<b>8,664.00</b>	<b>1.2%</b>	<b>Met</b>
2nd Subsequent Year (2024-25)	District Regular	8,349.00	8,636.13		
	Charter School				
	<b>Total ADA</b>	<b>8,349.00</b>	<b>8,636.13</b>	<b>3.4%</b>	<b>Not Met</b>

**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)

See narrative.

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	9,260.00	9,203.00	
	Charter School			
	<b>Total Enrollment</b>	<b>9,260.00</b>	<b>9,203.00</b>	<b>(.6%)</b>
1st Subsequent Year (2023-24)	District Regular	9,026.00	9,026.00	
	Charter School			
	<b>Total Enrollment</b>	<b>9,026.00</b>	<b>9,026.00</b>	<b>0.0%</b>
2nd Subsequent Year (2024-25)	District Regular	8,952.00	8,952.00	
	Charter School			
	<b>Total Enrollment</b>	<b>8,952.00</b>	<b>8,952.00</b>	<b>0.0%</b>

**2B. Comparison of District Enrollment to the Standard**

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

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

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

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
	Unaudited Actuals (Form A, Lines A4 and C4)	CBEDS Actual (Form 01CS, Item 2A)	
Third Prior Year (2019-20)			
District Regular	8,188	8,657	
Charter School			
<b>Total ADA/Enrollment</b>	<b>8,188</b>	<b>8,657</b>	<b>94.6%</b>
Second Prior Year (2020-21)			
District Regular	8,386	8,953	
Charter School			
<b>Total ADA/Enrollment</b>	<b>8,386</b>	<b>8,953</b>	<b>93.7%</b>
First Prior Year (2021-22)			
District Regular	8,441	9,244	
Charter School			
<b>Total ADA/Enrollment</b>	<b>8,441</b>	<b>9,244</b>	<b>91.3%</b>
		Historical Average Ratio:	93.2%
	<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>		<b>93.7%</b>

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

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

Fiscal Year	Estimated P-2 ADA	Enrollment	Ratio of ADA to Enrollment	Status
	(Form AI, Lines A4 and C4)	CBEDS/Projected (Criterion 2, Item 2A)		
Current Year (2022-23)				
District Regular	8,664	9,203		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>8,664</b>	<b>9,203</b>	<b>94.1%</b>	<b>Not Met</b>
1st Subsequent Year (2023-24)				
District Regular	8,498	9,026		
Charter School				
<b>Total ADA/Enrollment</b>	<b>8,498</b>	<b>9,026</b>	<b>94.2%</b>	<b>Not Met</b>
2nd Subsequent Year (2024-25)				
District Regular	8,428	8,952		
Charter School				
<b>Total ADA/Enrollment</b>	<b>8,428</b>	<b>8,952</b>	<b>94.1%</b>	<b>Not Met</b>

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

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

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

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

See narrative.
----------------

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:

**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)	119,478,586.00	130,880,603.00	9.5%	Not Met
1st Subsequent Year (2023-24)	126,975,161.00	137,773,567.00	8.5%	Not Met
2nd Subsequent Year (2024-25)	126,897,498.00	141,910,476.00	11.8%	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)

**5. CRITERION: Salaries and Benefits**

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000- 3999)	Total Expenditures (Form 01, Objects 1000- 7499)	
	Third Prior Year (2019-20)	67,314,271.38	
Second Prior Year (2020-21)	69,301,690.54	83,077,506.86	83.4%
First Prior Year (2021-22)	76,768,101.98	95,846,351.31	80.1%
	Historical Average Ratio:		82.7%

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3%	3%	3%
<b>District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):</b>	<b>79.7% to 85.7%</b>	<b>79.7% to 85.7%</b>	<b>79.7% to 85.7%</b>

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)			Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000- 3999)	Total Expenditures (Form 011, Objects 1000- 7499)			
	(Form MYPI, Lines B1-B3)	(Form MYPI, Lines B1-B8, B10)			
Current Year (2022-23)	91,564,298.76	118,752,174.08	77.1%	Not Met	
1st Subsequent Year (2023-24)	90,389,181.36	115,401,071.34	78.3%	Not Met	
2nd Subsequent Year (2024-25)	90,973,670.59	114,075,126.58	79.7%	Met	

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

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

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

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

See narrative.



6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Current Year (2022-23)	10,983,627.34	24,484,719.34	122.9%	Yes
1st Subsequent Year (2023-24)	4,537,468.00	5,217,620.99	15.0%	Yes
2nd Subsequent Year (2024-25)	4,537,468.00	5,217,620.99	15.0%	Yes

Explanation:  
(required if Yes)

See narrative.

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

Current Year (2022-23)	9,630,091.94	31,077,549.74	222.7%	Yes
1st Subsequent Year (2023-24)	9,753,629.31	10,020,533.58	2.7%	No
2nd Subsequent Year (2024-25)	9,850,904.10	10,098,459.97	2.5%	No

Explanation:  
(required if Yes)

See narrative.

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

Current Year (2022-23)	6,594,364.90	6,704,855.67	1.7%	No
1st Subsequent Year (2023-24)	6,571,426.89	6,667,271.53	1.5%	No
2nd Subsequent Year (2024-25)	6,562,949.81	6,657,443.40	1.4%	No

Explanation:  
(required if Yes)

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

Current Year (2022-23)	9,435,197.58	29,023,401.21	207.6%	Yes
1st Subsequent Year (2023-24)	12,365,424.11	13,464,280.04	8.9%	Yes
2nd Subsequent Year (2024-25)	9,275,719.55	11,653,980.09	25.6%	Yes

Explanation:  
(required if Yes)

See narrative.

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

Current Year (2022-23)	14,605,096.26	38,088,800.52	160.8%	Yes
1st Subsequent Year (2023-24)	14,962,147.90	15,502,794.35	3.6%	No
2nd Subsequent Year (2024-25)	15,346,594.78	15,854,431.10	3.3%	No

Explanation:  
(required if Yes)

See narrative.

**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		
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2022-23)	27,208,084.18	62,267,124.75	128.9%	Not Met
1st Subsequent Year (2023-24)	20,862,524.20	21,905,426.10	5.0%	Met
2nd Subsequent Year (2024-25)	20,951,321.91	21,973,524.36	4.9%	Met

<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2022-23)	24,040,293.84	67,112,201.73	179.2%	Not Met
1st Subsequent Year (2023-24)	27,327,572.01	28,967,074.39	6.0%	Not Met
2nd Subsequent Year (2024-25)	24,622,314.33	27,508,411.19	11.7%	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.

<p><b>Explanation:</b> Federal Revenue (linked from 6A if NOT met)</p>	<p>See narrative.</p>
<p><b>Explanation:</b> Other State Revenue (linked from 6A if NOT met)</p>	<p>See narrative.</p>
<p><b>Explanation:</b> Other Local Revenue (linked from 6A if NOT met)</p>	

- 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.

<p><b>Explanation:</b> Books and Supplies (linked from 6A if NOT met)</p>	<p>See narrative.</p>
<p><b>Explanation:</b> Services and Other Exps (linked from 6A if NOT met)</p>	<p>See narrative.</p>

**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).

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

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

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

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	5,292,862.74	5,292,862.74	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		3,969,232.80	

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

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

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

**8. CRITERION: Deficit Spending**

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District's Available Reserve Percentages (Criterion 10C, Line 9)	8.9%	18.4%	28.5%
<b>District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):</b>	<b>3.0%</b>	<b>6.1%</b>	<b>9.5%</b>

**8B. Calculating the District's Deficit Spending Percentages**

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

Fiscal Year	Projected Year Totals			Status
	Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000- 7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2022-23)	(635,815.90)	118,818,308.08	.5%	Met
1st Subsequent Year (2023-24)	10,064,378.02	115,401,071.34	N/A	Met
2nd Subsequent Year (2024-25)	15,090,561.86	114,075,126.58	N/A	Met

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

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

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

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

**9. CRITERION: Fund and Cash Balances**

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals		Status
	(Form 011, Line F2 ) (Form MYPI, Line D2)		
Current Year (2022-23)	38,432,244.60		Met
1st Subsequent Year (2023-24)	48,496,622.62		Met
2nd Subsequent Year (2024-25)	63,587,184.48		Met

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

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

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

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

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

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

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

Fiscal Year	Ending Cash Balance General Fund		Status
	(Form CASH, Line F, June Column)		
Current Year (2022-23)	65,688,830.31		Met

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

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

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

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

**10. CRITERION: Reserves**

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

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

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

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

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

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

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	8,664.00	8,499.00	8,429.00
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

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

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

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

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

	Current Year Projected Year Totals (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	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)	202,611,650.00	152,260,656.08	151,439,479.50
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)	202,611,650.00	152,260,656.08	151,439,479.50
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	6,078,349.50	4,567,819.68	4,543,184.39

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
<b>6,078,349.50</b>	<b>4,567,819.68</b>	<b>4,543,184.39</b>

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

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year		
	Projected Year Totals (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	6,078,349.50	4,432,846.54	4,410,006.77
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	11,880,570.26	23,590,451.24	38,703,852.87
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	17,958,919.76	28,023,297.78	43,113,859.64
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	8.86%	18.40%	28.47%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>6,078,349.50</b>	<b>4,567,819.68</b>	<b>4,543,184.39</b>
Status:	Met	Met	Met

**10D. Comparison of District Reserve Amount to the Standard**

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

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

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



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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

Yes

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

Currently undergoing Migrant Federal Program Monitoring Audit, no known impacts to the budget at this time.

**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?

No

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

**S3. Temporary Interfund Borrowings**

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

No

1b. If Yes, identify the interfund borrowings:

**S4. Contingent Revenues**

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

No

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

**S5. Contributions**

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since 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
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2022-23)	(13,580,010.40)	(16,056,503.32)	18.2%	2,476,492.92	Not Met
1st Subsequent Year (2023-24)	(13,945,224.71)	(15,665,907.79)	12.3%	1,720,683.08	Not Met
2nd Subsequent Year (2024-25)	(14,069,371.47)	(16,094,275.28)	14.4%	2,024,903.81	Not Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2022-23)	426,300.00	426,300.00	0.0%	0.00	Met
1st Subsequent Year (2023-24)	426,300.00	426,300.00	0.0%	0.00	Met
2nd Subsequent Year (2024-25)	426,300.00	426,300.00	0.0%	0.00	Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2022-23)	375,000.00	441,134.00	17.6%	66,134.00	Not Met
1st Subsequent Year (2023-24)	375,000.00	375,000.00	0.0%	0.00	Met
2nd Subsequent Year (2024-25)	375,000.00	375,000.00	0.0%	0.00	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)

See narrative.

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

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

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

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

See narrative.

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)

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**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payment for the current fiscal year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced.

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2022-23
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	3	Fund 25 Developer Fees	Object 5630	374,434
Certificates of Participation	2	General Fund unrestricted & Development Fees	Objects 7438,7439	712,928
General Obligation Bonds	24	Funds 51, 55, 56 Ad Valorem Property Taxes	Objects 7433, 7434	261,183,706
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (do not include OPEB):				
<b>TOTAL:</b>				262,271,067

Type of Commitment (continued)	Prior Year	Current Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases	180,505	200,027	108,607	65,800
Certificates of Participation	522,104	537,104	467,104	0
General Obligation Bonds	5,603,214	11,088,038	10,331,150	10,108,779
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				

Total Annual Payments:	6,305,822	11,825,169	10,906,861	10,174,579
Has total annual payment increased over prior year (2021-22)?		Yes	Yes	Yes

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

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DATA ENTRY: Enter an explanation if Yes.

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

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

In 2021-22 a portion of the outstanding bonds were refunded in Funds 51 & 55 and a new \$67 million GO Bond issuance was made from Fund 56.

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

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

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

No

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

**Explanation:**  
(Required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

Yes

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

Yes

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

No

		Budget Adoption	
		(Form 01CS, Item S7A)	First Interim
2	OPEB Liabilities		
	a. Total OPEB liability	21,877,799.00	22,045,723.00
	b. OPEB plan(s) fiduciary net position (if applicable)	4,423,123.00	4,179,731.00
	c. Total/Net OPEB liability (Line 2a minus Line 2b)	17,454,676.00	17,865,992.00

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

Actuarial	Actuarial
Jun 30, 2021	Jun 30, 2022

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

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

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

Current Year (2022-23)	1,141,293.56	1,176,638.42
1st Subsequent Year (2023-24)	1,208,216.00	1,145,186.96
2nd Subsequent Year (2024-25)	1,423,887.00	1,159,006.93

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

Current Year (2022-23)	1,082,173.00	890,550.00
1st Subsequent Year (2023-24)	1,208,216.00	1,167,350.00
2nd Subsequent Year (2024-25)	1,423,887.00	1,381,489.00

d. Number of retirees receiving OPEB benefits

Current Year (2022-23)	58	53
1st Subsequent Year (2023-24)	58	53
2nd Subsequent Year (2024-25)	58	53

4. Comments:





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

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

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

No

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

n/a

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

n/a

2 Self-Insurance Liabilities

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

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

3 Self-Insurance Contributions

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

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

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


4 Comments:

**S8. Status of Labor Agreements**

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

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

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

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

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

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

**Status of Certificated Labor Agreements as of the Previous Reporting Period**

Were all certificated labor negotiations settled as of budget adoption?

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	469.4	488.0	481.7	479.1

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

Yes

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

Nov 08, 2022

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

Yes

If Yes, date of Superintendent and CBO certification:

Nov 08, 2022

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

Yes

If Yes, date of budget revision board adoption:

Dec 13, 2022

4. Period covered by the agreement:

Begin Date: Jul 01, 2022

End Date: Jun 30, 2023

5. Salary settlement:

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

Yes	Yes	Yes
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**One Year Agreement**

Total cost of salary settlement

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% change in salary schedule from prior year

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or

**Multiyear Agreement**

Total cost of salary settlement

--	--	--

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

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

Negotiations Not Settled

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

573,029
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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	
7,733,010	7,329,980	7,339,045

**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

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If Yes, explain the nature of the new costs:

**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	
	821,726	873,393

**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.):

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**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	381.8	412.7	412.7	412.7

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

Yes
-----

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.

No
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Negotiations Settled Since Budget Adoption

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

Nov 16, 2022
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2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?

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If Yes, date of Superintendent and CBO certification:

Nov 16, 2022
--------------

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

Yes
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If Yes, date of budget revision board adoption:

Dec 13, 2022
--------------

4. Period covered by the agreement:

Begin Date:

Jul 01, 2022
--------------

End Date:

Jun 30, 2024
--------------

5. Salary settlement:

Current Year  
(2022-23)

1st Subsequent Year  
(2023-24)

2nd Subsequent Year  
(2024-25)

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

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

**One Year Agreement**

Total cost of salary settlement

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% change in salary schedule from prior year

--	--	--

or

**Multiyear Agreement**

Total cost of salary settlement

--	--	--

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

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

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Negotiations Not Settled

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

247,660
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Current Year  
(2022-23)

1st Subsequent Year  
(2023-24)

2nd Subsequent Year  
(2024-25)

7. Amount included for any tentative salary schedule increases

0	0	0
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	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
<b>Classified (Non-management) Health and Welfare (H&amp;W) Benefits</b>			
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	4,190,227	3,902,377	3,902,377
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

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

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

No		
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If Yes, amount of new costs included in the interim and MYPs

If Yes, explain the nature of the new costs:

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
<b>Classified (Non-management) Step and Column Adjustments</b>			
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments		415,021	365,029
3. Percent change in step & column over prior year			

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
<b>Classified (Non-management) Attrition (layoffs and retirements)</b>			
1. Are savings from attrition included in the interim and MYPs?	No	No	No
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	No	No	No

**Classified (Non-management) - Other**

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

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

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

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

Were all managerial/confidential labor negotiations settled as of 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	45.0	49.0	49.0	49.0

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

Yes

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

No

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

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

92,042

4. 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

**Management/Supervisor/Confidential**

**Health and Welfare (H&W) Benefits**

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

**Management/Supervisor/Confidential**

**Step and Column Adjustments**

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments		124,395	32,516
3. Percent change in step and column over prior year			

**Management/Supervisor/Confidential**

**Other Benefits (mileage, bonuses, etc.)**

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Are costs of other benefits included in the interim and MYPs?	No	No	No
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

S9.

**Status of Other Funds**

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

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

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

1.

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

No
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If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

2.

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

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**ADDITIONAL FISCAL INDICATORS**

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

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

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

**Comments:**  
(optional)

A6 = For retired Certificated employee's only and until just age 65, retirees electing single tier coverage have their premium uncapped at 100% paid by the District.



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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
<b>UNDUPLICATED PUPIL COUNT</b>									1,139.00
<b>TOTAL PROJECTED EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	953,847.64	0.00	0.00	0.00	0.00	6,902,423.18		7,856,270.82
2000-2999	Classified Salaries	941,484.53	0.00	0.00	0.00	0.00	3,879,174.39		4,820,658.92
3000-3999	Employee Benefits	801,243.29	0.00	0.00	0.00	0.00	5,137,351.95		5,938,595.24
4000-4999	Books and Supplies	213,651.82	0.00	0.00	0.00	0.00	144,086.26		357,738.08
5000-5999	Services and Other Operating Expenditures	649,711.90	0.00	0.00	0.00	0.00	1,579,191.60		2,228,903.50
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	3,559,939.18	0.00	0.00	0.00	0.00	17,642,227.38	0.00	21,202,166.56
7310	Transfers of Indirect Costs	69,087.71	0.00	0.00	0.00	0.00	827,130.96		896,218.67
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	69,087.71	0.00	0.00	0.00	0.00	827,130.96	0.00	896,218.67
	TOTAL COSTS	3,629,026.89	0.00	0.00	0.00	0.00	18,469,358.34	0.00	22,098,385.23
<b>STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>									
1000-1999	Certificated Salaries	552,468.51	0.00	0.00	0.00	0.00	6,854,234.74		7,406,703.25
2000-2999	Classified Salaries	703,595.56	0.00	0.00	0.00	0.00	368,003.54		1,071,599.10
3000-3999	Employee Benefits	582,030.82	0.00	0.00	0.00	0.00	3,315,316.66		3,897,347.48
4000-4999	Books and Supplies	162,732.00	0.00	0.00	0.00	0.00	140,231.78		302,963.78
5000-5999	Services and Other Operating Expenditures	364,387.90	0.00	0.00	0.00	0.00	1,238,698.50		1,603,086.40
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	2,365,214.79	0.00	0.00	0.00	0.00	11,916,485.22	0.00	14,281,700.01
7310	Transfers of Indirect Costs	52,530.29	0.00	0.00	0.00	0.00	526,837.88		579,368.17
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	52,530.29	0.00	0.00	0.00	0.00	526,837.88	0.00	579,368.17
	TOTAL BEFORE OBJECT 8980	2,417,745.08	0.00	0.00	0.00	0.00	12,443,323.10	0.00	14,861,068.18

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								4,740,172.35
	TOTAL COSTS								19,601,240.53
<b>LOCAL PROJECTED EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	77,839.09		77,839.09
2000-2999	Classified Salaries	686,567.97	0.00	0.00	0.00	0.00	32,000.00		718,567.97
3000-3999	Employee Benefits	329,541.85	0.00	0.00	0.00	0.00	41,608.72		371,150.57
4000-4999	Books and Supplies	161,732.00	0.00	0.00	0.00	0.00	115,731.78		277,463.78
5000-5999	Services and Other Operating Expenditures	349,691.85	0.00	0.00	0.00	0.00	60,342.26		410,034.11
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,527,533.67	0.00	0.00	0.00	0.00	327,521.85	0.00	1,855,055.52
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	1,527,533.67	0.00	0.00	0.00	0.00	327,521.85	0.00	1,855,055.52
8980	Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures section)								4,740,172.35
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)								4,461,888.51
	TOTAL COSTS								11,057,116.38

\* 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
<b>UNDUPLICATED PUPIL COUNT</b>									1,139.00
<b>TOTAL ACTUAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	506,757.28	0.00	0.00	0.00	0.00	6,126,187.74	0.00	6,632,945.02
2000-2999	Classified Salaries	901,002.86	0.00	0.00	0.00	0.00	3,500,135.03	0.00	4,401,137.89
3000-3999	Employee Benefits	583,791.37	0.00	0.00	0.00	0.00	4,377,431.05	0.00	4,961,222.42
4000-4999	Books and Supplies	48,506.25	0.00	0.00	0.00	0.00	147,097.01	0.00	195,603.26
5000-5999	Services and Other Operating Expenditures	303,320.65	0.00	0.00	0.00	0.00	873,892.15	0.00	1,177,212.80
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	141,669.34	0.00	0.00	0.00	0.00	0.00	0.00	141,669.34
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	2,485,047.75	0.00	0.00	0.00	0.00	15,024,742.98	0.00	17,509,790.73
7310	Transfers of Indirect Costs	39,848.65	0.00	0.00	0.00	0.00	648,639.39	0.00	688,488.04
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PCRA	Program Cost Report Allocations (non-add)	5,881,175.63						0.00	5,881,175.63
	Total Indirect Costs	39,848.65	0.00	0.00	0.00	0.00	648,639.39	0.00	688,488.04
	TOTAL COSTS	2,524,896.40	0.00	0.00	0.00	0.00	15,673,382.37	0.00	18,198,278.77
<b>FEDERAL ACTUAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>									
1000-1999	Certificated Salaries	198,599.69	0.00	0.00	0.00	0.00	6,041.69	0.00	204,641.38
2000-2999	Classified Salaries	213,499.49	0.00	0.00	0.00	0.00	2,765,037.85	0.00	2,978,537.34
3000-3999	Employee Benefits	176,890.78	0.00	0.00	0.00	0.00	1,292,167.44	0.00	1,469,058.22
4000-4999	Books and Supplies	20,153.48	0.00	0.00	0.00	0.00	0.00	0.00	20,153.48
5000-5999	Services and Other Operating Expenditures	98,968.89	0.00	0.00	0.00	0.00	466,533.70	0.00	565,502.59
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	708,112.33	0.00	0.00	0.00	0.00	4,529,780.68	0.00	5,237,893.01
7310	Transfers of Indirect Costs	13,168.88	0.00	0.00	0.00	0.00	221,231.53	0.00	234,400.41
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	13,168.88	0.00	0.00	0.00	0.00	221,231.53	0.00	234,400.41
	TOTAL BEFORE OBJECT 8980	721,281.21	0.00	0.00	0.00	0.00	4,751,012.21	0.00	5,472,293.42

**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)								3,509,224.22
	TOTAL COSTS								1,963,069.20
<b>STATE AND LOCAL ACTUAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>									
1000-1999	Certificated Salaries	308,157.59	0.00	0.00	0.00	0.00	6,120,146.05	0.00	6,428,303.64
2000-2999	Classified Salaries	687,503.37	0.00	0.00	0.00	0.00	735,097.18	0.00	1,422,600.55
3000-3999	Employee Benefits	406,900.59	0.00	0.00	0.00	0.00	3,085,263.61	0.00	3,492,164.20
4000-4999	Books and Supplies	28,352.77	0.00	0.00	0.00	0.00	147,097.01	0.00	175,449.78
5000-5999	Services and Other Operating Expenditures	204,351.76	0.00	0.00	0.00	0.00	407,358.45	0.00	611,710.21
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	141,669.34	0.00	0.00	0.00	0.00	0.00	0.00	141,669.34
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	1,776,935.42	0.00	0.00	0.00	0.00	10,494,962.30	0.00	12,271,897.72
7310	Transfers of Indirect Costs	26,679.77	0.00	0.00	0.00	0.00	427,407.86	0.00	454,087.63
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PCRA	Program Cost Report Allocations (non-add)	5,881,175.63							5,881,175.63
	Total Indirect Costs	26,679.77	0.00	0.00	0.00	0.00	427,407.86	0.00	454,087.63
	TOTAL BEFORE OBJECT 8980	1,803,615.19	0.00	0.00	0.00	0.00	10,922,370.16	0.00	12,725,985.35
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)								3,509,224.22
	TOTAL COSTS								16,235,209.57
<b>LOCAL ACTUAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>									
1000-1999	Certificated Salaries	775.40	0.00	0.00	0.00	0.00	60.00	0.00	835.40
2000-2999	Classified Salaries	679,233.00	0.00	0.00	0.00	0.00	297.84	0.00	679,530.84
3000-3999	Employee Benefits	268,489.17	0.00	0.00	0.00	0.00	108.11	0.00	268,597.28
4000-4999	Books and Supplies	28,352.77	0.00	0.00	0.00	0.00	37,794.41	0.00	66,147.18
5000-5999	Services and Other Operating Expenditures	202,135.44	0.00	0.00	0.00	0.00	34,154.58	0.00	236,290.02
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	141,669.34	0.00	0.00	0.00	0.00	0.00	0.00	141,669.34
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	1,320,655.12	0.00	0.00	0.00	0.00	72,414.94	0.00	1,393,070.06

**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
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	1,320,655.12	0.00	0.00	0.00	0.00	72,414.94	0.00	1,393,070.06
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)								3,509,224.22
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)								4,531,392.39
	TOTAL COSTS								9,433,686.67

\* 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: (??)

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

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

**If (b) is greater than (a).**

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

**If (b) is less than (a).**

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

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

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**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
		<b>FY must be entered</b>	
	<b>Projected Exps.</b>	<b>Actual Expenditures</b>	
	(LP-I Worksheet)	<b>Comparison Year</b>	<b>Difference</b>
	FY 2022-23		(A - B)
a. Total special education expenditures	22,098,385.23		
b. Less: Expenditures paid from federal sources	2,497,144.70		
c. Expenditures paid from state and local sources	19,601,240.53		
Add/Less: Adjustments and/or PCRA required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		0.00	
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	19,601,240.53	0.00	19,601,240.53

**A. COMBINED STATE AND LOCAL EXPENDITURES METHOD**

1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on state and local expenditures.

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

Less: Exempt reduction(s) from SECTION 1  
Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

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

	Column A	Column B	Column C
		<b>FY must be entered</b>	
	<b>Projected Exps.</b>	<b>Comparison Year</b>	
	FY 2022-23		<b>Difference</b>

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.



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

SELPA: (??)

a. Total special education expenditures	22,098,385.23		
b. Less: Expenditures paid from federal sources	2,497,144.70		
c. Expenditures paid from state and local sources	19,601,240.53		
Add/Less: Adjustments and/or PCRA required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		0.00	
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	19,601,240.53	0.00	
d. Special education unduplicated pupil count	1,139.00		
e. Per capita state and local expenditures (A2c/A2d)	17,209.17	0.00	17,209.17

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	FY must be entered Comparison Year	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	11,057,116.38		
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		0.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	11,057,116.38	0.00	11,057,116.38

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	FY must be entered Comparison Year	Difference

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

SELPA: (??)

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	11,057,116.38		
	Add/Less: Adjustments required for MOE calculation			
	Comparison year's expenditures, adjusted for MOE calculation		0.00	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	11,057,116.38	0.00	
	b. Special education unduplicated pupil count	1,139.00		
	c. Per capita local expenditures (B2a/B2b)	9,707.74	0.00	9,707.74

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 .

Amounts must be entered in Column B for both sections 3.A and 3.B; if no costs, enter 0.

Michelle Coffin

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Title

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

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

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

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

**Santa Barbara County**

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

- F - Fatal** (Data must be corrected; an explanation is not allowed)
- WWC - Warning/Warning with Calculation** (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational** (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

**IMPORT CHECKS**

**CHK-RESOURCExOBJECTB - (Informational)** - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid:

**Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-6388-0-0000-0000-9791	6388	9791	(\$59,544.00)
01-6388-1-0000-0000-9791	6388	9791	\$59,544.00

**GENERAL LEDGER CHECKS**

**INTRAFD-INDIRECT - (Warning)** - Transfers of Indirect Costs (Object 7310) do not net to zero by fund.

**Exception**

FUND	OBJECT 7310	VALUE
01		\$416.16

Explanation: Corrected with GJ23-00156 posted 11-1-22.

**INTRAFD-INDIRECT-FN - (Warning)** - Transfers of Indirect Costs (Object 7310) do not net to zero by function.

**Exception**

FUND	FUNCTION	OBJECT 7310	VALUE
01	7210		\$416.16

Explanation: Corrected with GJ23-00156 posted 11-1-22.

**CONTRIB-RESTR-REV - (Warning)** - Contributions from Restricted Revenues (Object 8990) do not net to zero by fund.

**Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	VALUE
01-3307-1-5001-0000-8990	\$49,237.00
01-3310-0-5001-0000-8990	(\$71,062.40)
01-3312-0-5001-0000-8990	\$71,062.40
Net Fund 01	\$49,237.00

Explanation: Corrected with JE Link # 272116 posted 12-1-22.

**SUPPLEMENTAL CHECKS**

**EXPORT VALIDATION CHECKS**

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

**Santa Barbara County**

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

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

**GENERAL LEDGER CHECKS**

**EXCESS-ASSIGN-REU - (Warning)** - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) are causing a negative amount in Unassigned/Unappropriated (Object 9790) by resource, for the following funds:

**Exception**

FUND	RESOURCE	OTHER ASSIGNMENTS	REU	UNASSIGNED
01	0000		\$0.00	\$4,349,083.08 (\$17,581,651.95)

Explanation: Actual beginning fund balance is not reflected.

**EFB-POSITIVE - (Warning)** - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them.

**Exception**

FUND	RESOURCE	NEG. EFB
01	6537	(\$238,317.41)
Explanation: Actual beginning fund balance is not reflected.		
01	7412	(\$297,151.04)
Explanation: Actual beginning fund balance is not reflected.		
Total of negative resource balances for Fund 01		(\$535,468.45)
13	5330	(\$40,404.30)
Explanation: Actual beginning fund balance is not reflected.		
Total of negative resource balances for Fund 13		(\$40,404.30)
17	0000	(\$410,300.00)
Explanation: Actual beginning fund balance is not reflected.		
Total of negative resource balances for Fund 17		(\$410,300.00)
25	0000	(\$89,943.12)
Explanation: Actual beginning fund balance is not reflected.		
Total of negative resource balances for Fund 25		(\$89,943.12)
51	9010	(\$836,342.10)
Explanation: Actual beginning fund balance is not reflected.		
Total of negative resource balances for Fund 51		(\$836,342.10)
67	0000	(\$111,700.00)
Explanation: Actual beginning fund balance is not reflected.		
Total of negative resource balances for Fund 67		(\$111,700.00)

**OBJ-POSITIVE - (Warning)** - The following objects have a negative balance by resource, by fund:

**Exception**

FUND	RESOURCE	OBJECT	VALUE
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**OBJ-POSITIVE - (Warning)** - The following objects have a negative balance by resource, by fund:

**Exception**

<b>FUND</b>	<b>RESOURCE</b>	<b>OBJECT</b>	<b>VALUE</b>
01	0000	9790	(\$17,581,651.95)
Explanation: Actual beginning fund balance is not reflected.			
01	6537	9790	(\$238,317.41)
Explanation: Actual beginning fund balance is not reflected.			
01	7412	9790	(\$297,151.04)
Explanation: Actual beginning fund balance is not reflected.			
13	5330	9790	(\$40,404.30)
Explanation: Actual beginning fund balance is not reflected.			
17	0000	9790	(\$410,300.00)
Explanation: Actual beginning fund balance is not reflected.			
25	0000	9790	(\$89,943.12)
Explanation: Actual beginning fund balance is not reflected.			
51	9010	9790	(\$836,342.10)
Explanation: Actual beginning fund balance is not reflected.			
67	0000	9790	(\$111,700.00)
Explanation: Actual beginning fund balance is not reflected.			

**SUPPLEMENTAL CHECKS**

**EXPORT VALIDATION CHECKS**

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

**Santa Barbara County**

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

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## **IMPORT CHECKS**

## **GENERAL LEDGER CHECKS**

## **SUPPLEMENTAL CHECKS**

## **EXPORT VALIDATION CHECKS**



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

**Santa Barbara County**

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

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

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

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**IMPORT CHECKS**

**CHK-RESOURCExOBJECTB - (Informational)** - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid:

**Exception**

<b>ACCOUNT FD - RS - PY - GO - FN - OB</b>	<b>RESOURCE</b>	<b>OBJECT</b>	<b>VALUE</b>
01-6388-0-0000-0000-9791	6388	9791	(\$59,544.00)
01-6388-1-0000-0000-9791	6388	9791	\$59,544.00

**GENERAL LEDGER CHECKS**

**SUPPLEMENTAL CHECKS**

**EXPORT VALIDATION CHECKS**