



EAST SIDE
HIGH SCHOOL DISTRICT
Silicon Valley

Preparing every student to thrive in a global society.

2022 – 23 First Interim Financial Report

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DECEMBER 13, 2022

EAST SIDE UNION HIGH SCHOOL DISTRICT

First Interim Financial Report

2022 - 23

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East Side Union High School District 2022-23 First Interim Report

Executive Summary

Introduction

The following Executive Summary is an overview of the financial data reported in the Standardized Account Code Structure (SACS) First Interim Report. In addition, it summarizes changes and updates in budgetary information and forecast as a result of Board and State fiscal actions. It is provided to assist the reader in understanding the information being reported within the accompanying forms.

After this First Interim fiscal report, the next Board information session on the budget will be held on or before February 2023. At that time, the Governor's 2023-24 budget proposal will be known. The next financial report will be the Second Interim Report for the period ending January 31, 2022, and will be presented on or before March 15th at a Board meeting.

State Budget Update

The First Interim Report for 2022-23 reflects our fiscal activity through October 31, 2022. For 2022-23, the Governor's Budget provided a Proposition 98 guarantee of a record \$110.3 billion, an increase of \$16.6 billion from 2021-22 State funding. The Governor's 2022-23 Budget continues to include funding to fully implement the Local Control Funding Formula (LCFF).

The statutory cost-of-living adjustment (COLA) for 2022-23 is 6.56%; however, the state budget trailer bill (AB 185) increased the COLA for the LCFF grant to 6.70%.

The State Budget also included two additional one-time funding sources which applied to ESHUSD; the Learning Recovery Emergency Block Grant (\$23.1 M) and the Arts, Music, and Instructional Materials Discretionary Block Grant (\$13.2 M). At Budget Adoption, a major portion of these funds was committed to extending the District's need for immediate staffing reductions.

ESUHSD 2022-23 Fiscal Overview and Update

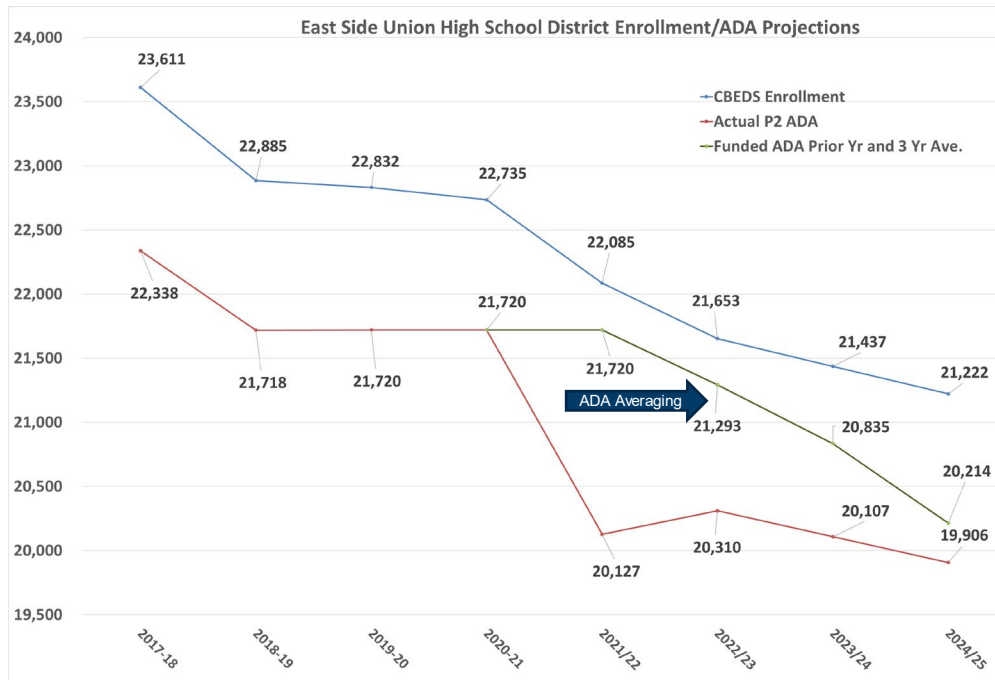
In June 2022, the District adopted its 2022-23 multi-year budget before the State Budget was signed. At that time, the District's budget was projecting a \$3.3 million deficit for the budget year, a \$37.5 million deficit in the 2023-24 fiscal year, and a \$3.7 million deficit in 2024-25. At this time, the District's Multi-Year Projection (MYP) forecasted that Reductions in Force (RIF) were still needed in the out years. At the June meeting, the Board also passed Resolution 2021/2022-43, which committed \$31,270,000 of the new funding for fiscal solvency in future years.

The First Interim report also recognizes the revenue from the Learning Recovery Emergency Block Grant, which will be held in our Restricted Fund Balance for future use. These funding sources will show fiscal solvency in the current and the next two years. However, the 2024-25 year will show a RIF will be needed again if staffing levels are not adjusted down to align with the declining enrollment.

The following narrative includes actual revenues and expenditures up until October 31, 2022, of the current fiscal year. Also included are budget projections for the entire 2022-23 fiscal year. In addition, a Multi-Year Projection is included in the General Fund.

Enrollment / ADA

The adopted budget had projected our October 2022 CBEDS to be a total enrollment count of 21,653. The District's preliminary 2022-23 CBEDS enrollment is 21,118 (excluding county COE). Education Code provides financial safeguards for districts to be funded in the budget year at their higher P2 ADA level in the event a district's enrollment declines in consecutive years. The District used this provision for the 2021-22 fiscal year. The adopted budget also included an ADA 3-year averaging formula to mitigate the impact of COVID-19 on average daily attendance. Our attendance rate at Week 16 of 2022-23 is 93.80%



Deficit Spending in out years

The District is projecting an excess of revenues for the 2022-23 fiscal year due to the influx of one-time block grant revenues. The significant deficit spending is now pushed to the 2023-24 and 2024-25 fiscal years. For the 2025-26 fiscal year, our reserves will be depleted, and a Reduction in Force will be necessary to stay solvent. With continued demands on the budget, which include inflation, higher pension costs for employees, increasing health and welfare benefit costs, declining enrollment, and increasing special education costs. The estimated deficit for the 2023-24 fiscal year is projected to be \$19.9 million, and for the 2024-25 year, a deficit of \$50.5 M.

Revenue Summary

The District's Total projected revenues (Unrestricted/Restricted) at First Interim total \$388.7 million. Our revenue now includes the two above-mentioned Block Grants. As the plans for these funding sources unfold, they will be included in our Second Interim Report.

The Local Control Funding Formula, implemented by the State in 2012-13, was considered fully funded in the 2018-2019 fiscal year. The District will now only net any new funding if there is a Cost of Living Adjustment (COLA) or supplemental grants added to the formula. The Local Control Funding model provides a base grant per pupil across the four grade spans (i.e. K-3, 4-6, 7-8, and 9-12). For ESUHSD, our 2022-23 combined base grants total \$12,477 per ADA. Included is also a 20%₂ supplemental grant above the base for eligible students

identified through an unduplicated count as Free & Reduced lunch eligible, English Language Learners, and Foster Youth. There is also an additional concentration grant for eligible students exceeding 55% of enrollment. The District is not currently eligible to receive any concentration funding. At First Interim, the District's estimated enrollment for targeted eligible students total is 47.66%. This percentage will be adjusted when our final current year eligible student counts are tabulated.

Expenditure Summary

The projections reflected in the First Interim Report are a result of the analysis of year-to-date expenditure projections against the adopted budget. This analysis included a review of all filled and vacant positions and other staffing and benefit considerations within the District.

The District's projected expenses (not including Other Uses) at First Interim total \$362.1 million. Our expenditures stabilize as we spend down COVID-19-related funding and have returned to on-campus instruction.

Certificated and Classified Salaries

There were no significant changes in variances within the expenditure categories for Certificated and Classified Salaries for the reporting period ending October 31, 2022. Labor salary augmentation agreements are settled for this budget year and next year.

Employee Benefits

In the area of Employee Benefits, there was not a significant change in Employee Benefits cost since budget adoption in June 2022.

Books, Supplies, and Contracted Services

In the categories of Books and Supplies, and Operations and Contracted Services, expenses remained flat from budget adoption. However, these areas are up over our historical trend due to COVID-19 Fund spending and higher costs in Special Education Transportation. Carryover balances from the Unaudited Actuals have been posted to the restricted Books and Supplies carryover accounts.

Capital Outlay

In the category of Capital Outlay, expenditures are anticipated to remain flat and consistent with capital purchases for equipment in the warehouse/transportation departments.

Other Outgo

In the category of Other Outgo, there is a Transfer Out of \$100,000 to the Dental Self-Insurance Fund.

Ending Balance Summary

At First Interim, the District projects an ending fund balance of approximately \$92.4 million for FY 2022-23.

The State requires a District our size to maintain an ending reserve equal to three percent of total expenditures and other uses. At First Interim, the District’s 3% reserve equals \$10.8 million.

The district’s components of the ending fund balance are as follows:

Components of Ending Fund Balance

Revolving Cash	\$ 9,000
Stores/Prepaid Items	\$ 242,944
Economic Uncertainty 3%	\$ 10,864,135
Legally Restricted (Categorical)	\$ 44,451,311
Assigned Reserve	\$ 5,551,420
Committed Budget Balance	<u>\$ 31,270,000</u>

Total Ending Fund Balance \$ 92,388,810

General Fund Restricted

Legally restricted funds are monies received by the District that are categorical in nature, i.e., they can only be used for the purposes allowed by the funding agency. Restricted revenue funding is recognized in two ways; it is either recognized as deferred revenue, which means it is recognized as revenue once it is spent or if received and not spent and has carry-over provisions, the funds are deferred until the next fiscal year. For funding subject to ending fund balance, the revenue is recognized in the year received, and any funds remaining at the end of the year are recorded as a restricted ending balance. As of October 31, the projected restricted general fund carry-over is \$44.4 million.

Child Nutrition Fund 61/Other Funds

The Adopted budget indicated that the District’s Cafeteria Fund is projected to have a positive ending balance with no contribution from the General Fund.

Local Control Accountability Plan (LCAP) Budget

The Local Control Accountability Plan (LCAP) budget is provided in the District’s unrestricted general fund. The District’s LCAP budget provides supplemental services to the District’s English Language Learners, economically disadvantaged, migrant education students throughout the District, and Foster Youths. The Local Control Accountability Plan augments and provides supplemental support services for counseling, common core math, class size reduction, A-G Credit Recovery, and other programs and services.

Multi-Year Financial Projection

The 2022-23 Multi-Year Financial Projection (MYFP) at First Interim reflects the District’s ability to maintain its 3% District mandated reserve in 2022-23 through FY 2024-25. In order to address the budget shortfall due to the exhaustion of reserves and one-time funds, and to provide a positive budget forecast, the Board approved a resolution to reduce expenditures in the 2022-23 fiscal year. The planned reductions have already been adjusted in the District’s budget forecast. A new fiscal solvency resolution with current reduction calculations will be presented to the Board prior to the June 2023 Budget meeting for reductions to be made in 2023-2024.

The multi-year projections are based on assumptions listed in this budget book and include estimates for COLA, current bargained agreements, health and benefit increases, step and column adjustments, CalSTRS and CalPERS contribution rate increases, enrollment fluctuations, and other variables. All of this and any other changes in revenues and expenditures will have an impact on the ending fund balance projected at this time. The Multi-Year Financial Projection assumes that the District will continue to operate in the same manner with all ongoing costs considerations currently in place. These include the costs of step and column adjustments, utilities, and other ongoing expenditures, such as encroachment from special education.

**Multi-Year Financial (with Declining Enrollment Reduction and RIF of \$8 M by 2024-25)
Projection Summary for the General Fund:**

	Revised Budget (2022-2023)	First Interim (2022-2023)	Year 2 (2023 - 2024)	Year 3 (2024 - 2025)
Beginning Balance July 1	\$63.0 M	\$65.8 M	\$92.4 M	\$72.4 M
Total Revenues	\$339.2 M	\$388.7 M	\$358.9 M	\$342.3 M
Total Expenditures Including Transfers	-\$341.5 M	-\$352.1 M	-\$378.8M	-\$392.7 M
Net Increase / (Decrease)	(\$2.3 M)	\$26.6 M	(\$19.9 M)	(\$50.4 M)
Ending Fund Balance July 1, 2023	\$60.7 M	\$92.4 M	\$72.4 M	\$21.9 M*
				*Balance Includes Restricted Reserves and 3.0% Statutory Reserve. Includes Declining Enrollment Staffing Reductions \$8M

Final Comments

The recommendation to the Governing Board is to adopt a positive certification for the current fiscal period ending October 31, 2022. This certification reflects that the District will end this year and the next 2 years with a positive ending fund balance contingent upon a Reduction in Force actions totaling \$8.0 million for the 2024-25 school year.

The Governor is expected to release his 2023-24 budget in early January. Now that the LCFF has been fully implemented and the LCFF Gap has been eliminated, any revenue changes with LCFF will be a factor of the State approved COLA.

Now that students have returned to classrooms, uncertainties still lie ahead. News coming out of Sacramento is changing with the economic forecasts for the 2023-24 fiscal year. The District continues to be plagued by increasing costs related to declining enrollment, increased STRS and PERS pension contributions, and increased special education and health benefits costs. It is estimated that the cost increases and chronic inflation related to these items are growing faster than new revenues coming into the District. As a result, deficit spending is still projected and is estimated to total \$70 million over the next three years if no additional reductions are made going into 2024-25. The District’s first interim budget with proposed reductions in force leaves little margin for error

or possible recession. Therefore, the amount proposed for RIF could increase rapidly, and reductions could be required more immediately as a result.

In summary, the District will continue to be proactive and vigilant in managing its fiscal resources while ensuring that our schools, teachers, staff, and students have the resources they need to maintain the excellent educational program the community has come to enjoy and respect. The District will work with its stakeholders to explore new cost savings strategies and revenue enhancement efforts to provide relief to the District's budget in an effort to avoid a RIF. The District is once again enjoying a year of welcomed collaboration with parents, staff, and the East Side community as we work together to strengthen our District.

On behalf of the Superintendent, a special thank you is extended to our Governing Board, Staff, Students, Parents, and Stakeholders for their continued support!

SECTION 1

2022/23 District Budget Assumptions Update and Comparative Analysis

EAST SIDE UNION HIGH SCHOOL DISTRICT

2022 / 23 First Interim - Budget Assumptions

Description	2022 / 23	2022 / 23
	Adopted Budget	First Interim
Enrollment (CBEDS) Projected with NPS and Post Seniors	21,653	21,418
Projected Funded Average Daily Attendance (ADA)	20,105	20,105
East Side Special Ed ADA in County Program	205	205
Based on SSC Dartboard		
Statutory COLA	6.56%	6.56%
Additional LCFF Investment	0.00%	6.70%
Additional In		
Effective Change in LCFF	6.56%	13.26%
LCFF Target Base	10,445	11,102
LCFF CTE	272	272
LCFF Unduplicated Count Percentage	47.65%	47.65%
LCFF Entitlement	247,912,149	278,394,925
LCFF Entitlement PER ADA	12,206	12,918
Other Revenues:		
Lottery per ADA - Unrestricted	163	170
	3,521,964	3,453,279
Lottery per ADA - Restricted	65	67
	1,404,464	1,419,446
Mandate Cost Block Grant per ADA	63	67
	1,353,568	1,340,785
Title I	3,979,512	3,528,757
Title II	792,477	605,190
Title III	635,735	684,078
Title IV	514,882	514,882
ESSA Comprehensive Supp & Improv	605,157	605,157
CRRSA Act (ESSER) II	0	0
American Rescue Fund (ESSER) III	16,239,651	16,239,651
Expanded Learning Opportunities (ELO) Grant	6,799,078	6,799,078
K-12 Strong Workforce (SWP)	1,068,612	1,113,179
Learning Recovery Emergency Block Grant	0	23,181,932
Arts, Music, and Instructional Materials Discretionary Block Grant	0	13,267,936
In-Person Instruction (IP) Grant	0	0
Educator Effectiveness Grant	0	0
Sp Ed: Dispute Prevention and Resolution	0	0
Sp Ed: Learning Recovery Support	0	0
Use of Facilities Rental	926,616	1,004,184
Salaries:		
Projected Step & Column		
Certificated	1.50%	1.50%
Classified	2.00%	2.00%
Management	1.50%	1.50%
Salary Increases for Certificated & Classified	4.00%	4.00%
Decrease Teacher FTEs due to Enrollment Changes	(14.2 FTEs)	(14.2 FTEs)
New Certificated FTEs	13.0 FTEs	0.0 FTEs
Reduction In Force Strategy		
Certificated Staff	(0.0 FTEs)	(0.0 FTEs)
Classified Staff	(0.0 FTEs)	(0.0 FTEs)
Administrators/Managers/Confidentials	(0.0 FTEs)	(0.0 FTEs)
Projected Savings with RIF		
Benefits:		
STRS	19.10%	19.10%
PERS	25.37%	25.37%
Medicare	1.45%	1.45%
OASDI	6.20%	6.20%
Workers' Comp	1.7531%	1.7531%
Unemployment Insurance	0.50%	0.50%
Health & Welfare Increase	7.62%	7.62%
SERP Annuity	1,421,282	1,421,282
OPEB Paid by Fund 71	2,930,000	2,930,000
Add Back Medical Benefits Expense in General Fund	0	0
Operations:		
Utilities / Communication Rates Increase	10%	10%
Properties / Liabilities Insurance Rates Increase	10%	10%
Board Election Cost	823,000	823,000
OPEB Debt Payment	2,365,432	2,365,432
Contributions:		
Contribution from Restricted Local Funds		
Contribution to Special Ed	(52,239,550)	(58,499,190)
Contribution to Restricted Routine Maintenance:		
From Unrestricted General Fund	(5,542,276)	(4,842,276)
From Redevelopment Funds	(4,457,724)	(4,457,724)
Total Contribution to Restricted Routine Maintenance	(10,000,000)	(9,300,000)
Fund Transfers In/(Out):		
Transfer from (to) General Reserve (F17)	0	0
Transfer to Child Development Fund (F12)	0	0
Transfer to Child Nutrition Services (F61)	(1,950,595)	0
Transfer to Property & Liabilities Fund (F67)	(100,000)	(100,000)

**East Side Union High School District
General Fund 2022 / 23 First Interim**

Categories	2022/23 Adopted Budget			2022/23 Revised Budget			2022/23 First Interim			Variance
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	
Revenues										
LCFF	247,912,149	-	247,912,149	276,206,126	-	276,206,126	278,394,925	-	278,394,925	2,188,799
One-time Discretionary Block Grant	30,000,000		30,000,000							-
Federal	-	35,689,277	35,689,277	-	35,689,277	35,689,277	-	33,996,126	33,996,126	(1,693,151)
Other State	4,828,888	25,533,561	30,362,449	4,977,188	62,355,718	67,332,906	4,828,888	58,664,340	63,493,228	(3,839,678)
Local	4,220,708	7,946,162	12,166,870	4,220,708	7,946,162	12,166,870	4,834,477	8,005,429	12,839,906	673,036
Total Revenues	286,961,745	69,169,000	356,130,745	285,404,022	105,991,157	391,395,179	288,058,290	100,665,895	388,724,185	(2,670,994)
Expenditures										
Certificated Salaries	115,614,428	37,283,260	152,897,688	115,614,428	37,283,260	152,897,688	113,998,923	36,772,347	150,771,270	(2,126,418)
Classified Salaries	22,430,662	14,212,169	36,642,831	22,430,662	14,212,169	36,642,831	22,430,703	14,185,015	36,615,718	(27,113)
Employee Benefits	65,914,158	41,985,373	107,899,531	65,914,158	41,985,373	107,899,531	65,259,163	40,908,917	106,168,080	(1,731,451)
Books & Supplies	1,539,391	6,219,027	7,758,418	1,539,391	6,219,027	7,758,418	2,507,022	10,091,331	12,598,353	4,839,935
Operation & Contracted Services	21,581,204	22,705,570	44,286,774	21,581,204	22,705,570	44,286,774	24,339,790	22,852,943	47,192,734	2,905,960
Capital Outlay	5,000	32,000	37,000	5,000	32,000	37,000	48,350	193,277	241,627	204,627
Other Outgo & ROC/P Transfer	3,725,763	2,507,539	6,233,302	3,725,763	2,507,539	6,233,302	3,725,763	3,005,909	6,731,672	498,370
Direct Support/Indirect Costs	(3,725,847)	2,993,377	(732,470)	(3,725,847)	2,993,377	(732,470)	(3,570,372)	2,923,293	(647,079)	85,391
Debt Services	2,365,432	-	2,365,432	2,365,432	-	2,365,432	2,365,432	-	2,365,432	-
Total Expenditures	229,450,191	127,938,315	357,388,506	229,450,191	127,938,315	357,388,506	231,104,775	130,933,032	362,037,807	4,649,301
Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources & Uses	57,511,554	(58,769,315)	(1,257,761)	55,953,831	(21,947,158)	34,006,673	56,953,515	(30,267,137)	26,686,378	(7,320,295)
Other Sources / Uses										
Subtract:										
Transfer to Child Nutrition Fund 61	1,950,595	-	1,950,595	437,595	-	437,595	-	-	-	(437,595)
Transfer to Child Development	-	-	-	-	-	-	-	-	-	-
Transfer to Other Restricted Resource	-	-	-	-	-	-	-	-	-	-
Transfer to Properties/Liab Fund F67	100,000	-	100,000	100,000	-	100,000	100,000	-	100,000	0
Add:										
Transfer from	-	-	-	-	-	-	-	-	-	-
Transfer from Gen Reserve F17	-	-	-	-	-	-	-	-	-	-
Transfer from Other Restricted Programs	-	-	-	-	-	-	-	-	-	-
Contribute to Special Ed	(52,239,550)	52,239,550	-	(52,239,550)	52,239,550	-	(53,256,914)	53,256,914	-	-
Contribute to Restricted Routine Maintenance	(5,542,276)	5,542,276	-	(5,542,276)	5,542,276	-	(5,242,276)	5,242,276	-	-
Contribute to Other Restricted Program	-	-	-	-	-	-	-	-	-	-
Net Increase (Decrease) in Fund Balance	(2,320,867)	(987,489)	(3,308,356)	(2,365,590)	35,834,668	33,469,078	(1,645,675)	28,232,053	26,586,377	(6,882,700)
BEGINNING BALANCE	\$ 49,583,173	\$ 16,219,259	\$ 65,802,432	\$ 49,583,173	\$ 16,219,259	\$ 65,802,432	\$ 49,583,173	\$ 16,219,259	\$ 65,802,432	\$ -
ENDING FUND BALANCE	47,262,306	15,231,770	62,494,076	47,217,583	52,053,927	99,271,510	47,937,498	44,451,312	92,388,809	(6,882,700)
Components of Ending Fund Balance										
Revolving Cash	11,500		11,500	11,500		11,500	9,000		9,000	(2,500)
Stores	202,498		202,498	202,498		202,498	133,826		133,826	(68,672)
Legally Restricted Reserve		15,231,770	15,231,770		52,053,927	52,053,927		44,451,312	44,451,312	(7,602,615)
Assigned										
Carryover			-			-			-	-
Supplemental	-		-	-		-			-	-
For Fiscal Solvency and 3% MYP Reserve	31,270,000		31,270,000	31,270,000		31,270,000	31,270,000		31,270,000	-
Declining Enrollment Reserve	4,995,135		4,995,135	4,995,802		4,995,802	5,551,419		5,551,419	555,617
Prepaid Expenditures			-			-	\$ 109,118		109,118	109,118
3% Reserve for Economic Uncertainties	10,783,173		10,783,173	10,737,783		10,737,783	10,864,135		10,864,135	126,352
Unassigned/Unappropriated	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)

11.70%

9.74%

3.03%

**East Side Union High School District
General Fund First Interim LCAP Supplemental**

Categories	2022/23 Revised Budget Supplemental	2022/23 First Interim Supplemental	Variance
Revenues			
LCFF	23,205,469	23,400,395	194,926
Federal	-	-	-
Other State	-	-	-
Local	-	-	-
Total Revenues	23,205,469	23,400,395	194,926
Expenditures			
Certificated Salaries	11,950,768	10,355,763	(1,595,005)
Classified Salaries	1,297,496	1,297,496	-
Employee Benefits	6,045,957	5,390,962	(654,995)
Books & Supplies	160,000	94,000	(66,000)
Operation & Contracted Services	1,297,609	3,613,609	2,316,000
Capital Outlay	-	-	-
Total Expenditures	20,751,830	20,751,830	(0)
Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources & Uses	2,453,639	2,648,565	194,926
Other Sources / Uses			
Net Increase (Decrease) in Fund Balance	2,453,639	2,648,565	194,926
BEGINNING BALANCE	\$ 2,128,748	\$ 2,128,748	\$ -
Fund Balance Adjustment	-	-	-
Ending Fund Balance	\$ 4,582,387	\$ 4,777,313	\$ 194,926

East Side Union High School District
Restricted General Fund 2022/23 First Interim

Categories	2022/23 Revised Budget			2022/23 First Interim			Variance
	Categorical	Special Ed	Combined	Categorical	Special Ed	Combined	
Revenues							
LCFF	-	-	-	-	-	-	-
Federal	31,037,030	4,652,247	35,689,277	28,869,811	5,126,315	33,996,126	(1,693,151)
Other State	60,831,635	1,524,083	62,355,718	57,140,257	1,524,083	58,664,340	(3,691,378)
Local	7,514,562	431,600	7,946,162	7,573,829	431,600	8,005,429	59,267
Total Revenues	99,383,227	6,607,930	105,991,157	93,583,897	7,081,998	100,665,895	(5,325,262)
Expenditures							
Certificated Salaries	18,489,275	18,793,985	37,283,260	17,990,210	18,782,137	36,772,347	(510,913)
Classified Salaries	6,754,835	7,457,334	14,212,169	6,725,681	7,459,334	14,185,015	(27,154)
Employee Benefits	27,113,047	14,872,326	41,985,373	26,041,259	14,867,658	40,908,917	(1,076,456)
Books & Supplies	5,952,912	266,115	6,219,027	7,215,847	2,875,484	10,091,331	3,872,304
Operation & Contracted Services	9,394,332	13,311,238	22,705,570	8,624,760	14,228,184	22,852,943	147,373
Capital Outlay	32,000	-	32,000	193,277	-	193,277	161,277
Other Outgo & ROC/P Transfer	-	2,507,539	2,507,539	24,000	2,981,909	3,005,909	498,370
Direct Support/Indirect Costs	1,318,128	1,675,249	2,993,377	1,223,847	1,699,446	2,923,293	(70,084)
Debt Services	-	-	-	-	-	-	-
Total Expenditures	69,054,529	58,883,786	127,938,315	68,038,880	62,894,152	130,933,032	2,994,717
Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources & Uses	30,328,698	(52,275,856)	(21,947,158)	25,545,017	(55,812,154)	(30,267,137)	(8,319,979)
Other Sources / Uses							
Transfer in / out	5,542,276	52,239,550	57,781,826	5,242,276	53,256,914	58,499,190	717,364
Other Transfer in	-	-	-	-	-	-	-
Net Increase (Decrease) in Fund Balance	35,870,974	(36,306)	35,834,668	30,787,293	(2,555,240)	28,232,053	(7,602,615)
BEGINNING BALANCE	13,121,025	3,098,234	16,219,258	13,121,025	3,098,234	16,219,258	(0)
Fund Balance Adjustment to Unrestricted							
ENDING FUND BALANCE	48,991,999	3,061,928	52,053,927	43,908,317	542,994	44,451,311	(7,602,617)

SECTION 2

Enrollment and Average Daily Attendance (ADA) Update Through 2024/25

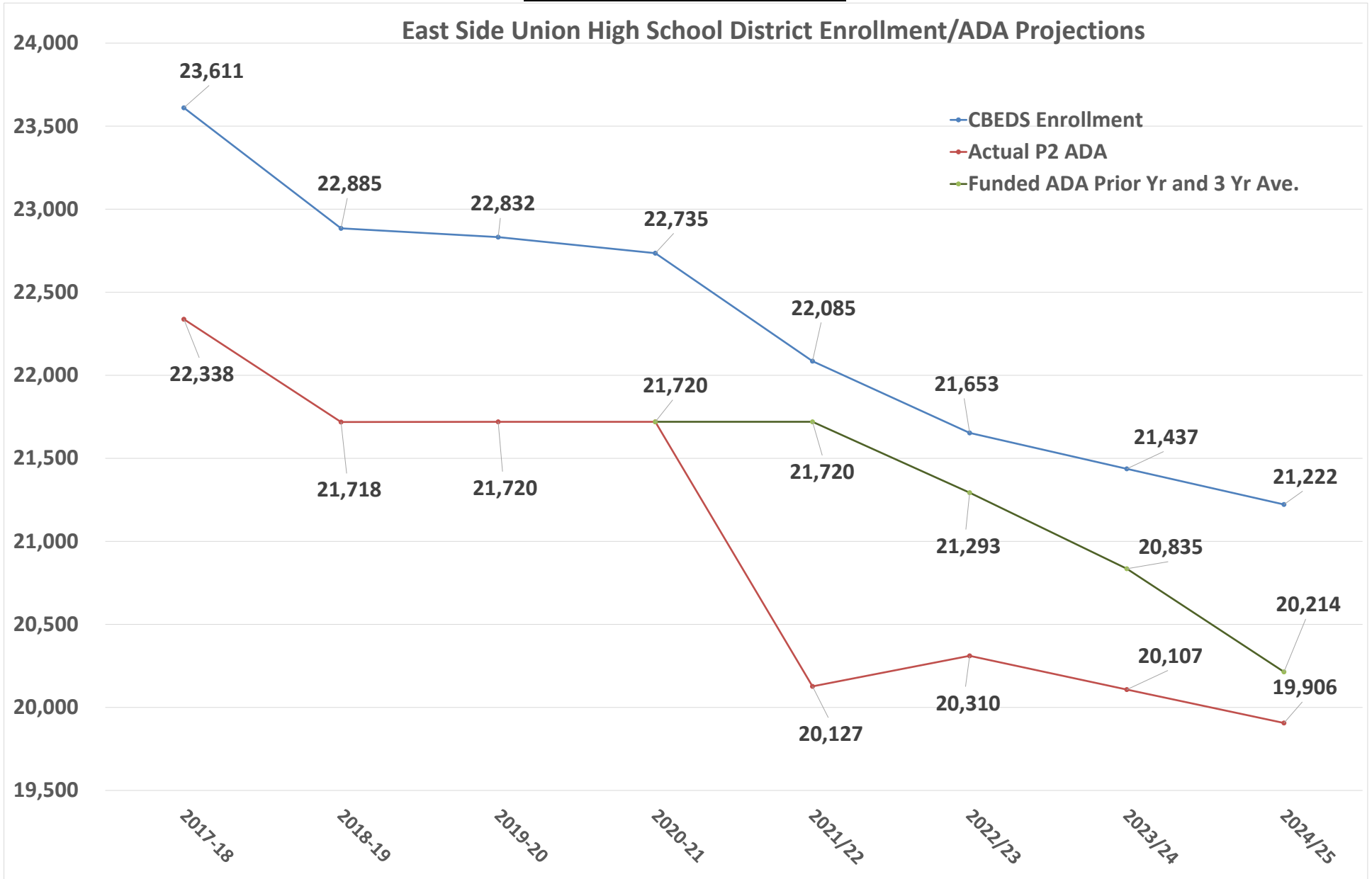
East Side Union High School District
Enrollment/ADA Projections Through 2024/25

Fiscal Year	2016-17	2017-18	2018-19	2019-20	2020/21	2021-22	2022-23	2023/24	2024/25
Grade	CBEDS Enrollment								
Level	Actual	Actual	Actual	Actual	Actual	Actual	Projected	Projected	Projected
9	5617	5722	5409	5419	5363	5063	5302	5293	5065
10	5626	5609	5692	5482	5459	5290	5098	5302	5293
11	5981	5666	5580	5723	5487	5429	5277	5098	5302
12	5817	6096	5695	5715	5946	5833	5507	5277	5098
Adult Transition Program	172	188	179	178	179	173	179	179	179
NPS	74	55	51	59	54	56	55	55	55
Total CBEDS Enrollment	23,287	23,336	22,606	22,576	22,488	21,844	21,418	21,204	20,992
COE Sp Ed	272	275	279	256	247	241	235	233	230
Actual P2 ADA	22,309	22,338	21,718	21,720	21,720	20,127	20,310	20,107	19,906
Funded ADA Prior Yr and 3 Yr Ave.					21,720	21,720	21,293	20,835	20,214
Enrollment to ADA %	94.69%	94.61%	94.90%	95.13%	95.54%	91.13%	93.80%	93.80%	93.80%

Enrollment is the total number of students enrolled in the District schools on the State designated October reporting date for the California Basic Education Data System (CBEDS). The ADA or Average Daily Attendance is the total approved days of student attendance for at least the required minimum day, divided by the number of days the District is in session.

ADA Prior Yr and 3 Yr Averaging						<small>20720</small>	21,720	21,293	20,835	20,214
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East Side Union High School District
Enrollment/ADA Projections Through 2024/25



SECTION 3

2022/23 – 2024/25 Multi-Year Budget Assumptions and Fiscal Update

EAST SIDE UNION HIGH SCHOOL DISTRICT

2022 / 23 First Interim - Budget Assumptions

	2022 / 23	2023 / 24	2024 / 25
Description	First Interim Budget	Projection Year 1	Projection Year 2
Enrollment (CBEDS) Projected with NPS and Post Seniors	21,653	21,437	21,222
Projected Funded Average Daily Attendance (ADA) - 3 yr Avenge	21,293	20,888	20,267
East Side Special Ed ADA in County Program	205	203	201
Based on SSC Dartboard			
Statutory COLA	6.56%	5.38%	4.02%
Augmentation	6.70%	0.00%	0.00%
Effective Change in LCFF	13.26%	5.38%	4.02%
LCFF Target Base	10,445	11,007	11,449
LCFF CTE	272	286	298
LCFF Unduplicated Count Percentage	47.65%	46.82%	45.88%
LCFF Entitlement	247,912,149	260,319,670	267,350,046
LCFF Entitlement PER ADA	12,206	12,818	13,297
Other Revenues:			
Lottery per ADA - Unrestricted	170	170	170
	3,453,279	3,418,775	3,387,036
Lottery per ADA - Restricted	65	65	65
	1,377,074	1,363,315	1,350,659
Mandate Cost Block Grant per ADA	67	71	73
	1,340,785	1,426,062	1,456,188
Title I	3,979,512	4,200,000	4,300,000
Title II	792,477	821,085	849,167
Title III	635,735	658,685	700,000
Title IV	514,882	303,265	303,265
ESSA Comprehensive Supp & Improv	605,157	605,157	605,157
CRRSA Act (ESSER) II	0	0	0
American Rescue Fund (ESSER) III	16,239,651	10,078,620	0
Expanded Learning Opportunities (ELO) Grant	6,799,078	0	0
K-12 Strong Workforce (SWP)	1,113,179	1,113,179	1,113,179
Learning Recovery Emergency Block Grant	23,181,932	(11,590,966)	(11,590,966)
Arts, Music, and Instructional Materials Discretionary Block Grant	13,267,936	(6,633,968)	(6,633,968)
In-Person Instruction (IPI) Grant			
Educator Effectiveness Grant			
Sp Ed: Dispute Prevention and Resolution			
Sp Ed: Learning Recovery Support			
Use of Facilities Rental	1,004,184	1,082,394	1,168,425
Salaries:			
Projected Step & Column			
Certificated	1.50%	1.50%	1.50%
Classified	2.00%	2.00%	2.00%
Management	1.50%	1.50%	1.50%
Salary Increases for Certificated & Classified	4.00%	4.25%	0.00%
Decrease Teacher FTEs due to Enrollment Changes	(14.2 FTE's)	(7.2 FTEs)	(7.2 FTEs)
New Certificated FTEs	0 FTEs		
Reduction In Force Strategy			
Certificated Staff	(0.0 FTEs)	(0.0 FTEs)	(40 FTE's)
Classified Staff	(0.0 FTEs)	(0.0 FTEs)	(16 FTE's)
Administrators/Managers/Confidentials	(0.0 FTEs)	(0.0 FTEs)	(3 FTE's)
Projected Savings with RIF			(8,000,000)
Benefits:			
STRS	19.10%	19.10%	19.10%
PERS	25.37%	25.20%	24.60%
Medicare	1.45%	1.45%	1.45%
OASDI	6.20%	6.20%	6.20%
Workers' Comp	1.7531%	1.7531%	1.7531%
Unemployment Insurance	0.50%	0.20%	0.20%
Health & Welfare Increase	7.62%	6.00%	6.00%
SERP Annuity	1,421,282	1,421,282	1,421,282
OPEB Paid by Fund 71	2,930,000	3,130,000	3,330,000
Add Back Medical Benefits Expense in General Fund	0	0	0
Operations:			
Utilities / Communication Rates Increase	10%	10%	10%
Properties / Liabilities Insurance Rates Increase	10%	10%	10%
Board Election Cost	823,000	503,000	823,000
OPEB Debt Payment	2,365,432	2,412,498	2,464,244
Contributions:			
Contribution from Restricted Local Funds			
Contribution to Special Ed	(52,239,550)	(53,923,237)	(56,280,236)
Contribution to Restricted Routine Maintenance:			
From Unrestricted General Fund	(4,842,276)	(4,842,276)	(4,542,276)
From Redevelopment Funds	(4,457,724)	(4,457,724)	(4,457,724)
Total Contribution to Restricted Routine Maintenance	(9,300,000)	(9,300,000)	(9,000,000)
Fund Transfers In/(Out):			
Transfer from (to) General Reserve (F17)	0	0	0
Transfer to Child Development Fund (F12)	0	0	0
Transfer to Child Nutrition Services (F61)	0	0	0
Transfer to Property & Liabilities Fund (F67)	(100,000)	(100,000)	(100,000)

**East Side Union High School District
General Fund 2022 / 23 First Interim**

Categories	2022/23 First Interim			2023/24 Projection			2024/25 Projection		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Revenues									
LCFF	278,394,925	-	278,394,925	286,456,735	-	286,456,735	288,652,487	-	288,652,487
Federal	-	33,996,126	33,996,126	-	22,887,299	22,887,299	-	12,999,670	12,999,670
Other State	4,828,888	58,664,340	63,493,228	4,925,465	21,804,363	26,729,828	5,023,974	22,091,707	27,115,681
Local	4,834,477	8,005,429	12,839,906	4,931,165	8,245,591	13,176,756	5,029,788	8,492,958	13,522,746
Total Revenues	288,058,290	100,665,895	388,724,185	296,313,365	52,937,253	349,250,618	298,706,249	43,584,335	342,290,584
Expenditures	2,654,268								
Certificated Salaries	113,998,923	36,772,347	150,771,270	120,553,860	38,886,756	159,440,617	117,362,167	39,470,057	156,832,225
Classified Salaries	22,430,703	14,185,015	36,615,718	23,832,621	15,071,578	38,904,199	21,309,273	15,373,009	36,682,282
Employee Benefits	65,259,163	40,908,917	106,168,080	68,522,120	40,784,191	109,306,311	71,948,226	39,082,780	111,031,006
Books & Supplies	2,507,022	10,091,331	12,598,353	2,607,302	5,400,616	8,007,918	2,711,595	3,650,616	6,362,211
Operation & Contracted Services	24,339,790	22,852,943	47,192,734	25,069,982	19,848,469	44,918,451	25,822,082	17,471,151	43,293,233
Capital Outlay	48,350	193,277	241,627	48,350	32,000	80,350	48,350	32,000	80,350
Other Outgo & ROC/P Transfer	3,725,763	3,005,909	6,731,672	3,725,763	3,005,909	6,731,672	3,725,763	3,005,909	6,731,672
Direct Support/Indirect Costs	(3,570,372)	2,923,293	(647,079)	(3,917,820)	3,277,042	(640,778)	(3,917,820)	3,277,042	(640,778)
Debt Services	2,365,432	-	2,365,432	2,365,432	-	2,365,432	2,365,432	-	2,365,432
Total Expenditures	231,104,775	130,933,032	362,037,807	242,807,610	126,306,561	369,114,171	241,375,068	121,362,564	362,737,632
Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources & Uses	56,953,515	(30,267,137)	26,686,378	53,505,755	(73,369,308)	(19,863,553)	57,331,181	(77,778,229)	(20,447,048)
Other Sources / Uses									
Subtract:									
Transfer to Child Nutrition Fund 61	-	-	-	-	-	-	-	-	-
Transfer to Child Development	-	-	-	-	-	-	-	-	-
Transfer to Other Restricted Resource	-	-	-	-	-	-	-	-	-
Transfer to Properties/Liab Fund F67	100,000	-	100,000	100,000	-	100,000	100,000	-	100,000
Add:									
Transfer from	-	-	-	-	-	-	-	-	-
Transfer from Gen Reserve F17	-	-	-	-	-	-	-	-	-
Transfer from Other Restricted Programs	-	-	-	-	-	-	-	-	-
Contribute to Special Ed	(53,256,914)	53,256,914	-	(53,256,914)	53,256,914	-	(83,193,334)	53,256,914	(29,936,420)
Contribute to Restricted Routine Maintenance	(5,242,276)	5,242,276	-	(5,242,276)	5,242,276	-	(5,242,276)	5,242,276	-
Contribute to Other Restricted Program	-	-	-	-	-	-	-	-	-
Net Increase (Decrease) in Fund Balance	(1,645,675)	28,232,053	26,586,377	(5,093,435)	(14,870,118)	(19,963,553)	(31,204,429)	(19,279,039)	(50,483,468)
BEGINNING BALANCE	\$ 49,583,173	\$ 16,219,258	\$ 65,802,431	\$ 47,937,498	\$ 44,451,311	\$ 92,388,809	\$ 42,844,063	\$ 29,581,193	\$ 72,425,256
ENDING FUND BALANCE	47,937,498	44,451,311	92,388,809	42,844,063	29,581,193	72,425,256	11,639,634	10,302,153	21,941,787
Components of Ending Fund Balance									
Revolving Cash	9,000		9,000	9,000		9,000	9,000		9,000
Stores	133,826		133,826	241,000		241,000	241,000		241,000
Legally Restricted Reserve		44,451,311	44,451,311		29,581,193	29,581,193		10,302,153	10,302,153
Assigned									
Carryover			-			-			-
Supplemental			-			-			-
For Fiscal Solvency and 3% MYP Reserve	36,821,419		36,821,419	31,517,638					
Prepaid Expenditures	109,118								
3% Reserve for Economic Uncertainties	10,864,135		10,864,135	11,076,426		11,076,426	11,389,635		11,389,635
Unassigned/Unappropriated	\$ (0)	\$ -	\$ (0)	\$ 0	\$ (0)	\$ (0)	\$ 0	\$ 0	\$ 0
	3.03%			3.00%			3.14%		

SECTION 4

Other Funds Update

2022-23 First Interim – Other Funds

Adult Ed Fund – 11

This fund is primarily used to provide a learning environment which fosters adult students who want to learn skills, technology, and communication for their personal, academic, and professional needs.

Since 2015-16 the Governor has provided and dedicated funding to Adult Education as part of a Block Grant. This program also receives Federal grants. Fund 11 is projected to have a balance of \$2.2 million for the fiscal year ending June 30, 2023.

Child Development Fund – 12

The Child Development Fund is used to provide services and education for Preschool, Family Literacy, and General Child Care for school-age mothers and for the community.

Fund 12 is funded from Federal, State, Local Grants, and local parent fees.

Building Fund – 21

The purpose of this fund is for major capital improvements, building and ground repair and replacement in accordance with the language of the voter-approved General Obligation Bond – Measure G. The fund is projected to have a balance of \$768 thousand for the fiscal year ending June 30, 2023.

Building Fund – 22

The purpose of this fund is for educational technology support, equipment, infrastructure, and other technical system costs in accordance to the language of the voter approved General Obligation Bond – Measure I (Ed Tech). This measure was approved in November 2014. The fund is projected to have a fund balance of \$21.5 million for the fiscal year ending June 30, 2023.

Building Fund – 23

The purpose of this fund is for major capital improvements, building and ground repair and replacement in accordance with the language of the voter-approved General Obligation Bond – Measure E. The District sold \$79 million of bond to fund the uncompleted projects in March of 2017. The fund is projected to have a balance of \$19.8 million for the fiscal year ending June 30, 2023.

Building Fund – 24

The purpose of this fund is for major capital improvements, building and ground repair and replacement in accordance with the language of the voter-approved General Obligation Bond – Measure I. This measure was approved in November 2012. The fund is projected to have a balance of \$4.5 million for the fiscal year ending June 30, 2023.

Capital Facilities Fund – 25

The fund is used primarily to account separately for revenues from fees levied on developers or other agencies as a condition of approving a development by the District. Expenditures are restricted to the purposes specified in Government code section 65970-65981 or to the items specified in agreements with the developer. The fund is projected to have a balance of \$13.3 million for the fiscal year ending June 30, 2023.

Building Fund – 26

The purpose of this fund is for major capital improvements, building and ground repair and replacement in accordance with the language of the voter-approved General Obligation Bond – Measure Z. This measure was approved in November 2016. The fund is projected to have a balance of \$167.9 million for the fiscal year ending June 30, 2023.

Cafeteria Special Revenue Fund – 61

The purpose of this fund is to account for the expenditures authorized by the Governing Board as necessary for the operation of the Child Nutrition Program. The program is funded from Federal and State reimbursements, as well as local food sales. Since 2014-15 Child Nutrition Service Program not only offers free meals to all eligible free students but also provides eligible reduced students-meals at no charge. The COVID 19 pandemic has had a tremendous impact on this program both financially and systemically. The fund is projected to have a balance of \$1.3 million for the fiscal year ending June 30, 2023.

Self-Insurance Fund for Property & Liability – 67

The fund is used to separate money for self-insurance activities related to properties and liabilities. Expense transactions in the fund are recorded for the payment of claims, estimates of costs relating to incurred but not reported claims, administration costs, deductible insurance amounts, cost of excess insurance and other related costs. The fund is projected to have a balance of \$201 thousand for the fiscal year ending June 30, 2023.

Self-Insurance Fund for Dental and PPO Medical – 68

The fund is used to separate money for self-insurance activities related to dental (DELTA Dental) and PPO medical (AETNA) insurance. Expense transactions in the fund are recorded for the payment of claims, estimates of costs relating to incurred but not reported claims, administration costs, deductible insurance amounts, cost of excess insurance and other related costs. The fund is projected to have a balance of \$4.8 million for the fiscal year ending June 30, 2023, which is the recommended amount the District needs to set aside to pay claims.

OPEB with Irrevocable Trust Fund – 71

The District had earmarked this fund for the future cost of post-employment benefits and had contributed irrevocably to a separate trust which was managed by an outside fiscal agent. The District contemplating the possibility of liquidating this trust and transferring the funds along with the Other Post-Employment Benefits, OPEB, expenditures to the General Fund. The fund is projected to have a balance of \$12.7 million for the fiscal year ending June 30, 2023, if it is not liquidated.

Scholarship Fund – 73

This fund is invested with a fiscal agent to generate proceeds to fund the student scholarship, which is called “Go for It” Scholarship. The fund is projected to have a balance of \$617 thousand for the fiscal year ending June 30, 2023.

EAST SIDE UNION HIGH SCHOOL DISTRICT
Adult Education
Fund - 11

Categories	2022/23 Adopted Budget	2022/23 First Interim	Variance
Revenues			
Federal	789,934	736,427	(53,507)
Other State	8,244,340	8,327,489	83,149
Local	0	52,178	52,178
Total Revenues	9,034,274	9,116,094	81,820
Expenditures			
Certificated Salaries	3,704,648	3,581,569	(123,079)
Classified Salaries	1,566,747	1,456,527	(110,220)
Employee Benefits	2,569,412	2,614,443	45,031
Books & Supplies	269,152	249,595	(19,557)
Operation & Contracted Services	585,915	581,357	(4,558)
Capital Outlay	1,000	1,000	0
Other Outgo	0	0	0
Direct Support/Indirect Costs	350,000	276,174	(73,826)
Total Expenditures	9,046,874	8,760,664	(286,210)
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(12,600)	355,430	368,030
Other Financing Sources/Uses			
Transfer In	0	0	0
Transfer out			
BEGINNING BALANCE	1,849,309	1,849,309	0
Net Increase (Decrease) in Fund Balance	(12,600)	355,430	368,030
ENDING BALANCE	1,836,709	2,204,739	368,030

EAST SIDE UNION HIGH SCHOOL DISTRICT
Child Development Fund
Fund - 12

Categories	2022/23 Adopted Budget	2022/23 First Interim	Variance
Revenues			
Federal	631,702	631,702	0
Other State	2,823,707	2,857,051	33,344
Local	0	0	0
Total Revenues	3,455,409	3,488,753	33,344
Expenditures			
Certificated Salaries	20,000	20,000	0
Classified Salaries	38,456	38,460	4
Employee Benefits	27,793	21,073	(6,720)
Books & Supplies	0	14,695	14,695
Contracted Services	3,259,295	3,283,342	24,047
Direct Support/Indirect Costs	109,865	111,183	1,318
Total Expenditures	3,455,409	3,488,753	33,344
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	0	0	0
Other Financing Sources/Uses			
Contribution from General Fund	0	0	0
Other Sources	0	0	0
BEGINNING BALANCE	0	0	0
Net Increase (Decrease) in Fund Balance	0	0	0
ENDING BALANCE	0	0	0

EAST SIDE UNION HIGH SCHOOL DISTRICT
Building Fund (Measure G)
Fund - 21

Categories	2022/23 Adopted Budget	2022/23 First Interim	Variance
Revenues			
Other State	0	40,424	40,424
Local	11,200	14,436	3,236
Total Revenues	11,200	54,860	43,660
Expenditures			
Classified Salaries	44,643	18,969	(25,674)
Employee Benefits	27,083	52,281	25,198
Books & Supplies	150,000	150,000	0
Contracted Services	209,126	209,126	0
Capital Outlay	1,142,000	1,142,000	0
Total Expenditures	1,572,852	1,572,377	(476)
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(1,561,652)	(1,517,517)	44,136
Other Financing Sources/Uses			
Transfer In			
BEGINNING BALANCE	2,285,872	2,285,872	0
Audit Adjustment	(59,246)		59,246
Net Increase (Decrease) in Fund Balance	(1,561,652)	(1,517,517)	44,136
ENDING BALANCE	664,974	768,355	103,382

EAST SIDE UNION HIGH SCHOOL DISTRICT
Building Fund (Measure I-2014)
Fund - 22

Categories	2022/23 Adopted Budget	2022/23 First Interim	Variance
Revenues			
Other State	0	0	0
Local	165,408	117,093	(48,315)
Total Revenues	165,408	117,093	(48,315)
Expenditures			
Classified Salaries	557,357	975,090	417,733
Employee Benefits	305,968	395,726	89,757
Books & Supplies	4,500,000	4,500,000	0
Contracted Services	5,465,000	5,465,000	0
Capital Outlay	1,658,000	1,658,000	0
Total Expenditures	12,486,325	12,993,816	507,490
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(12,320,917)	(12,876,723)	(555,805)
Other Financing Sources/Uses			
Other Sources	22,000,000	22,000,000	0
BEGINNING BALANCE	12,426,525	12,426,525	0
Audit Adjustment for 2015/16			
Net Increase (Decrease) in Fund Balance	9,679,083	9,123,277	(555,805)
ENDING BALANCE	22,105,608	21,549,802	(555,805)

EAST SIDE UNION HIGH SCHOOL DISTRICT
Building Fund (Measure E)
Fund - 23

Categories	2022/23 Adopted Budget	2022/23 First Interim	Variance
Revenues			
Other State Revenues			0
Other Local Revenues	160,000	233,464	73,464
Total Revenues	160,000	233,464	73,464
Expenditures			
Classified Salaries	280,326	182,030	0
Employee Benefits	171,660	112,328	0
Books & Supplies	507,400	507,400	0
Contracted Services	159,658	109,658	0
Capital Outlay	9,275,500	6,926,500	0
Total Expenditures	10,394,544	7,837,917	0
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(10,234,544)	(7,604,453)	2,630,091
Other Financing Sources/Uses			
Other Sources	0	0	0
BEGINNING BALANCE	25,612,432	27,409,998	1,797,566
Audit Adjustment	(338,396)		338,396
Net Increase (Decrease) in Fund Balance	(10,234,544)	(7,604,453)	2,630,091
ENDING BALANCE	15,039,492	19,805,546	4,766,054

EAST SIDE UNION HIGH SCHOOL DISTRICT
Building Fund (Measure I)
Fund - 24

Categories	2022/23 Adopted Budget	2022/23 First Interim	Variance
Revenues			
Other State	0	0	0
Local	35,000	56,315	21,315
Total Revenues	35,000	56,315	21,315
Expenditures			
Classified Salaries	84,775	70,165	(14,610)
Employee Benefits	52,716	44,031	(8,685)
Books & Supplies	254,950	254,950	0
Contracted Services	208,358	109,158	(99,200)
Capital Outlay	3,988,600	2,288,600	(1,700,000)
Total Expenditures	4,589,399	2,766,904	(1,822,495)
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(4,554,399)	(2,710,589)	1,843,810
Other Financing Sources/Uses			
Other Sources	0	0	0
BEGINNING BALANCE	7,222,313	7,222,313	(0)
Audit Adjustment for 2014/15			0
Net Increase (Decrease) in Fund Balance	(4,554,399)	(2,710,589)	1,843,810
ENDING BALANCE	2,667,914	4,511,724	1,843,809

EAST SIDE UNION HIGH SCHOOL DISTRICT
Capital Facilities Fund (Developer Fees)
Fund - 25

Categories	2022/23 Adopted Budget	2022/23 First Interim	Variance
Revenues			
Other State	0	0	0
Local	809,000	848,143	39,143
Total Revenues	809,000	848,143	39,143
Expenditures			
Books & Supplies	20,000	20,000	0
Operation and Contracted Services	184,000	184,000	0
Capital Outlay	605,000	605,000	0
Other Financing Uses	0	0	0
Total Expenditures	809,000	809,000	0
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	0	39,143	39,143
Other Financing Sources/Uses			
Transfer In	0	0	0
BEGINNING BALANCE	13,331,218	13,331,218	0
Net Increase (Decrease) in Fund Balance	0	39,143	39,143
ENDING BALANCE	13,331,218	13,370,361	39,143

EAST SIDE UNION HIGH SCHOOL DISTRICT
Building Fund (Measure Z)

Fund - 26

Categories	2022/23 Adopted Budget	2022/23 First Interim	Variance
Revenues			
Local	1,570,000	2,034,684	464,684
Total Revenues	1,570,000	2,034,684	464,684
Expenditures			
Classified Salaries	1,816,467	1,491,319	(325,148)
Employee Benefits	1,125,212	932,498	(192,715)
Books & Supplies	3,317,500	3,317,500	0
Contracted Services	280,199	278,800	(1,399)
Capital Outlay	68,411,461	66,411,461	(2,000,000)
Total Expenditures	74,950,839	72,431,578	(2,519,262)
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(73,380,839)	(70,396,894)	2,983,946
Other Financing Sources/Uses			
Other Sources	0	0	0
Transfer In			
BEGINNING BALANCE	238,318,092	238,318,092	0
Audit Adjustment	(200,487)		200,487
Net Increase (Decrease) in Fund Balance	(73,380,839)	(70,396,894)	2,983,946
ENDING BALANCE	164,736,766	167,921,199	2,983,946

EAST SIDE UNION HIGH SCHOOL DISTRICT
Child Nutrition Services
Fund - 61

Categories	2022/23 Adopted Budget	2022/23 First Interim	Variance
Revenues			
Federal	5,316,492	5,503,334	186,841
Other State	394,802	4,032,637	3,637,835
Local	202,500	97,043	(105,457)
Total Revenues	5,913,794	9,633,013	3,719,219
Expenditures			
Classified Salaries	3,765,980	3,748,189	(17,791)
Employee Benefits	2,769,323	2,557,633	(211,690)
Books & Supplies	1,925,260	2,744,157	818,897
Contracted Services	257,030	258,699	1,669
Capital Outlay	0	0	0
Direct Support/Indirect Costs	272,605	259,720	(12,885)
Total Expenditures	8,990,198	9,568,398	578,200
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(3,076,404)	64,615	3,141,019
Other Financing Sources/Uses			
Transfer In / Contribution from General Fund	1,950,595	0	(1,950,595)
BEGINNING BALANCE	1,289,986	1,289,986	0
Net Increase (Decrease) in Fund Balance	(1,125,809)	64,615	1,190,424
ENDING BALANCE	164,177	1,354,601	1,190,424

EAST SIDE UNION HIGH SCHOOL DISTRICT
Self Insurance Fund - Property/Liability
Fund - 67

Categories	2022/23 Adopted Budget	2022/23 First Interim	Variance
Revenues			
Local	250,000	250,000	0
Total Revenues	250,000	250,000	0
Expenditures			
Classified Salaries	0	0	0
Employee Benefits	0	0	0
Books & Supplies	35,000	35,000	0
Contracted Services / Operations	450,000	450,000	0
Other Outgo	0	0	0
Total Expenditures	485,000	485,000	0
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(235,000)	(235,000)	0
Other Financing Sources/Uses			
Transfer In	100,000	100,000	0
BEGINNING BALANCE	336,612	336,612	0
Net Increase (Decrease) in Fund Balance	(135,000)	(135,000)	0
ENDING BALANCE	201,612	201,612	0

EAST SIDE UNION HIGH SCHOOL DISTRICT
Self Insurance Fund - Medical
Fund - 68

Categories	2022/23 Adopted Budget	2022/23 First Interim	Variance
Revenues			
Local	13,803,919	13,803,919	0
Total Revenues	13,803,919	13,803,919	0
Expenditures			
Employee Benefits	0	0	0
Contracted Services	12,986,000	12,986,000	0
Total Expenditures	12,986,000	12,986,000	0
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	817,919	817,919	0
Other Financing Sources/Uses			
Transfer In	0	0	0
BEGINNING BALANCE	4,052,906	4,052,906	0
Audit Adjustment	0	0	0
Net Increase (Decrease) in Fund Balance	817,919	817,919	0
ENDING BALANCE	4,870,825	4,870,825	0

EAST SIDE UNION HIGH SCHOOL DISTRICT
OPEB Fund with Irrevocable Trust
Fund - 71

Categories	2022/23 Adopted Budget	2022/23 First Interim	Variance
Revenues			
Local	1,490,000	1,490,000	0
Total Revenues	1,490,000	1,490,000	0
Expenditures			
Operation & Contracted Services	2,527,983	2,527,983	0
Total Expenditures	2,527,983	2,527,983	0
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(1,037,983)	(1,037,983)	0
Other Financing Sources/Uses			
Transfers (out)	0	0	0
BEGINNING BALANCE	13,825,627	13,825,627	0
Net Increase (Decrease) in Fund Balance	(1,037,983)	(1,037,983)	0
ENDING BALANCE	12,787,644	12,787,644	0

EAST SIDE UNION HIGH SCHOOL DISTRICT
Scholarship Fund
Fund - 73

Categories	2022/23 Adopted Budget	2022/23 First Interim	Variance
Revenues			
Local	25,000	25,000	0
Total Revenues	25,000	25,000	0
Expenditures			
Books & Supplies	0	0	0
Contracted Services	35,750	35,750	0
Capital Outlay	0	0	0
Total Expenditures	35,750	35,750	0
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(10,750)	(10,750)	0
Other Financing Sources/Uses			
Transfers In	0	0	0
BEGINNING BALANCE	627,971	627,971	0
Net Increase (Decrease) in Fund Balance	(10,750)	(10,750)	0
ENDING BALANCE	617,221	617,221	0

SECTION 5

SACS FINANCIAL REPORT

G = General
Ledger Data; S =
Supplemental
Data

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

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

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

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

Signed: _____ Date: _____
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: December 13, 2022 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

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

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

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

Contact person for additional information on the interim report:

Name: Michele Huntoon, Ed.D. Telephone: 408-347-5050
Title: Associate Superintendent of Business Services E-mail: huntoonm@esuhsd.org

Criteria and Standards Review Summary

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

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	247,912,149.00	247,912,149.00	52,021,062.93	278,394,925.00	30,482,776.00	12.3%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	34,828,888.00	34,828,888.00	389,705.42	4,828,888.00	(30,000,000.00)	-86.1%
4) Other Local Revenue		8600-8799	4,220,708.00	4,302,848.66	1,460,133.86	4,834,476.79	531,628.13	12.4%
5) TOTAL, REVENUES			286,961,745.00	287,043,885.66	53,870,902.21	288,058,289.79		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	115,614,428.48	113,998,923.22	35,118,617.49	113,998,923.22	0.00	0.0%
2) Classified Salaries		2000-2999	22,430,662.00	22,430,702.78	6,772,309.99	22,430,702.78	0.00	0.0%
3) Employee Benefits		3000-3999	65,914,157.91	65,259,162.91	22,161,409.47	65,259,162.91	0.00	0.0%
4) Books and Supplies		4000-4999	1,539,391.22	1,975,393.87	318,749.18	2,507,022.00	(531,628.13)	-26.9%
5) Services and Other Operating Expenditures		5000-5999	21,581,204.49	24,314,553.21	7,031,464.01	24,339,789.59	(25,236.38)	-0.1%
6) Capital Outlay		6000-6999	5,000.00	48,350.00	0.00	48,350.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	6,091,195.00	6,091,195.00	1,017,025.75	6,091,195.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,725,847.00)	(3,732,607.20)	(899,050.00)	(3,570,371.77)	(162,235.43)	4.3%
9) TOTAL, EXPENDITURES			229,450,192.10	230,385,673.79	71,520,525.89	231,104,773.73		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			57,511,552.90	56,658,211.87	(17,649,623.68)	56,953,516.06		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,050,595.00	2,050,595.00	.24	100,000.24	1,950,594.76	95.1%
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	(57,781,826.00)	(57,781,826.00)	0.00	(58,499,190.00)	(717,364.00)	1.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			(59,832,421.00)	(59,832,421.00)	(.24)	(58,599,190.24)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,320,868.10)	(3,174,209.13)	(17,649,623.92)	(1,645,674.18)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	49,583,173.06	49,583,173.06		49,583,173.06	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			49,583,173.06	49,583,173.06		49,583,173.06		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			49,583,173.06	49,583,173.06		49,583,173.06		
2) Ending Balance, June 30 (E + F1e)			47,262,304.96	46,408,963.93		47,937,498.88		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	9,000.00		9,000.00		
Stores		9712	0.00	133,826.00		133,826.00		
Prepaid Items		9713	0.00	109,118.00		109,118.00		
All Others		9719	0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	31,270,000.00	31,270,000.00		31,270,000.00		
d) Assigned								
Other Assignments		9780	5,209,132.22	0.00		5,551,419.88		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	10,783,173.00	10,783,173.00		10,864,135.00		
Unassigned/Unappropriated Amount		9790	(.26)	4,103,846.93		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	124,242,087.00	124,242,087.00	33,872,866.00	116,224,489.00	(8,017,598.00)	-6.5%
Education Protection Account State Aid - Current Year		8012	32,151,673.00	32,151,673.00	17,408,081.00	53,321,807.00	21,170,134.00	65.8%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	481,000.00	481,000.00	0.00	471,000.00	(10,000.00)	-2.1%
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	115,123,000.00	115,123,000.00	0.00	123,535,000.00	8,412,000.00	7.3%
Unsecured Roll Taxes		8042	7,846,000.00	7,846,000.00	0.00	7,448,000.00	(398,000.00)	-5.1%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	8,230,000.00	8,230,000.00	5,487,001.93	10,154,000.00	1,924,000.00	23.4%
Education Revenue Augmentation Fund (ERAF)		8045	(38,670,000.00)	(38,670,000.00)	0.00	(31,873,000.00)	6,797,000.00	-17.6%
Community Redevelopment Funds (SB 617/699/1992)		8047	13,465,000.00	13,465,000.00	0.00	15,899,000.00	2,434,000.00	18.1%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			262,868,760.00	262,868,760.00	56,767,948.93	295,180,296.00	32,311,536.00	12.3%
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	(14,956,611.00)	(14,956,611.00)	(4,746,886.00)	(16,785,371.00)	(1,828,760.00)	12.2%
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			247,912,149.00	247,912,149.00	52,021,062.93	278,394,925.00	30,482,776.00	12.3%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (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%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	31,340,785.00	31,340,785.00	0.00	1,340,785.00	(30,000,000.00)	-95.7%
Lottery - Unrestricted and Instructional Materials		8560	3,453,279.00	3,453,279.00	389,705.42	3,453,279.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
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	34,824.00	34,824.00	0.00	34,824.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			34,828,888.00	34,828,888.00	389,705.42	4,828,888.00	(30,000,000.00)	-86.1%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	1,326,596.00	1,326,596.00	288,389.25	1,326,596.00	0.00	0.0%
Interest		8660	510,000.00	510,000.00	0.00	510,000.00	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	75,000.00	75,000.00	35,262.48	75,000.00	0.00	0.0%
Interagency Services		8677	150,000.00	150,000.00	0.00	150,000.00	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	1,004,184.00	1,083,089.77	395,794.60	1,083,089.77	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	20,000.00	23,234.89	6,772.28	23,234.89	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	1,134,928.00	1,134,928.00	733,915.25	1,666,556.13	531,628.13	46.8%
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%
TOTAL, OTHER LOCAL REVENUE			4,220,708.00	4,302,848.66	1,460,133.86	4,834,476.79	531,628.13	12.4%
TOTAL, REVENUES			286,961,745.00	287,043,885.66	53,870,902.21	288,058,289.79	1,014,404.13	0.4%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	90,858,610.48	90,858,610.22	27,872,399.31	90,858,610.22	0.00	0.0%
Certificated Pupil Support Salaries		1200	10,575,372.00	10,575,372.00	3,123,202.47	10,575,372.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	8,507,833.00	6,895,328.00	2,334,185.39	6,895,328.00	0.00	0.0%
Other Certificated Salaries		1900	5,672,613.00	5,669,613.00	1,788,830.32	5,669,613.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			115,614,428.48	113,998,923.22	35,118,617.49	113,998,923.22	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	33,235.00	33,235.00	0.00	33,235.00	0.00	0.0%
Classified Support Salaries		2200	6,937,011.00	6,937,011.00	2,247,635.21	6,937,011.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,729,952.00	1,729,952.00	534,855.62	1,729,952.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	10,608,312.00	10,608,352.78	3,357,069.00	10,608,352.78	0.00	0.0%
Other Classified Salaries		2900	3,122,152.00	3,122,152.00	632,750.16	3,122,152.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			22,430,662.00	22,430,702.78	6,772,309.99	22,430,702.78	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	22,173,778.66	21,869,133.66	6,539,550.65	21,869,133.66	0.00	0.0%
PERS		3201-3202	5,830,345.00	5,830,345.00	1,821,276.32	5,830,345.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	3,504,573.22	3,481,451.22	1,076,194.45	3,481,451.22	0.00	0.0%
Health and Welfare Benefits		3401-3402	29,853,549.60	29,562,258.60	9,741,204.74	29,562,258.60	0.00	0.0%
Unemployment Insurance		3501-3502	689,995.49	682,020.49	209,612.25	682,020.49	0.00	0.0%
Workers' Compensation		3601-3602	2,420,613.94	2,392,651.94	691,942.57	2,392,651.94	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	640,326.49	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	1,441,302.00	1,441,302.00	1,441,302.00	1,441,302.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			65,914,157.91	65,259,162.91	22,161,409.47	65,259,162.91	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	36,326.00	40,565.84	2,598.03	40,565.84	0.00	0.0%
Materials and Supplies		4300	1,412,116.22	1,831,159.81	300,403.33	2,362,787.94	(531,628.13)	-29.0%
Noncapitalized Equipment		4400	90,949.00	103,668.22	15,747.82	103,668.22	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,539,391.22	1,975,393.87	318,749.18	2,507,022.00	(531,628.13)	-26.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	6,256,011.00	6,056,011.00	1,249,314.84	6,056,011.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Travel and Conferences		5200	119,408.00	128,588.00	18,244.63	128,588.00	0.00	0.0%
Dues and Memberships		5300	34,972.00	37,342.00	31,566.00	37,342.00	0.00	0.0%
Insurance		5400-5450	2,413,366.00	2,413,366.00	2,290,627.41	2,413,366.00	0.00	0.0%
Operations and Housekeeping Services		5500	4,905,718.49	4,905,718.49	1,373,541.47	4,905,718.49	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,498,245.00	1,514,560.00	262,962.37	1,514,560.00	0.00	0.0%
Transfers of Direct Costs		5710	(61,557.00)	(68,057.00)	(13,398.94)	(42,865.00)	(25,192.00)	37.0%
Transfers of Direct Costs - Interfund		5750	(61,000.00)	(61,748.28)	(17,538.45)	(61,703.90)	(44.38)	0.1%
Professional/Consulting Services and Operating Expenditures		5800	5,376,566.00	8,253,998.00	1,420,968.00	8,253,998.00	0.00	0.0%
Communications		5900	1,099,475.00	1,134,775.00	415,176.68	1,134,775.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			21,581,204.49	24,314,553.21	7,031,464.01	24,339,789.59	(25,236.38)	-0.1%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
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	5,000.00	48,350.00	0.00	48,350.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			5,000.00	48,350.00	0.00	48,350.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	100,000.00	100,000.00	100,000.00	100,000.00	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	3,625,763.00	3,625,763.00	917,025.75	3,625,763.00	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	1,370,432.00	1,370,432.00	0.00	1,370,432.00	0.00	0.0%
Other Debt Service - Principal		7439	995,000.00	995,000.00	0.00	995,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			6,091,195.00	6,091,195.00	1,017,025.75	6,091,195.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(2,993,377.00)	(3,000,137.20)	(743,409.00)	(2,923,293.92)	(76,843.28)	2.6%
Transfers of Indirect Costs - Interfund		7350	(732,470.00)	(732,470.00)	(155,641.00)	(647,077.85)	(85,392.15)	11.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(3,725,847.00)	(3,732,607.20)	(899,050.00)	(3,570,371.77)	(162,235.43)	4.3%
TOTAL, EXPENDITURES			229,450,192.10	230,385,673.79	71,520,525.89	231,104,773.73	(719,099.94)	-0.3%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	1,950,595.00	1,950,595.00	0.00	0.00	1,950,595.00	100.0%
Other Authorized Interfund Transfers Out		7619	100,000.00	100,000.00	.24	100,000.24	(.24)	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,050,595.00	2,050,595.00	.24	100,000.24	1,950,594.76	95.1%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(57,781,826.00)	(57,781,826.00)	0.00	(58,499,190.00)	(717,364.00)	1.2%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(57,781,826.00)	(57,781,826.00)	0.00	(58,499,190.00)	(717,364.00)	1.2%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(59,832,421.00)	(59,832,421.00)	(.24)	(58,599,190.24)	1,233,230.76	-2.1%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	35,689,277.00	47,101,739.02	698,711.78	33,996,126.12	(13,105,612.90)	-27.8%
3) Other State Revenue		8300-8599	25,533,561.00	24,459,473.95	1,502,992.34	58,664,339.30	34,204,865.35	139.8%
4) Other Local Revenue		8600-8799	7,946,162.24	8,318,608.74	981,376.19	8,005,429.00	(313,179.74)	-3.8%
5) TOTAL, REVENUES			69,169,000.24	79,879,821.71	3,183,080.31	100,665,894.42		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	37,283,260.00	36,723,137.99	10,790,505.91	36,772,347.43	(49,209.44)	-0.1%
2) Classified Salaries		2000-2999	14,212,169.00	14,231,531.04	4,111,203.77	14,185,014.91	46,516.13	0.3%
3) Employee Benefits		3000-3999	41,985,373.24	41,976,594.21	7,401,190.42	40,908,915.03	1,067,679.18	2.5%
4) Books and Supplies		4000-4999	6,219,027.00	29,264,586.48	924,765.28	10,091,331.38	19,173,255.10	65.5%
5) Services and Other Operating Expenditures		5000-5999	22,705,570.00	24,853,250.79	3,193,009.40	22,852,944.30	2,000,306.49	8.0%
6) Capital Outlay		6000-6999	32,000.00	132,000.00	7,522.81	193,276.80	(61,276.80)	-46.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,507,539.00	2,531,539.00	92,586.00	3,005,909.00	(474,370.00)	-18.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	2,993,377.00	3,000,137.20	743,409.00	2,923,293.92	76,843.28	2.6%
9) TOTAL, EXPENDITURES			127,938,315.24	152,712,776.71	27,264,192.59	130,933,032.77		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(58,769,315.00)	(72,832,955.00)	(24,081,112.28)	(30,267,138.35)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	.24	.24	.24	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	57,781,826.00	57,781,826.00	0.00	58,499,190.00	717,364.00	1.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			57,781,826.00	57,781,826.24	.24	58,499,190.24		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(987,489.00)	(15,051,128.76)	(24,081,112.04)	28,232,051.89		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	16,219,258.76	16,219,258.76		16,219,258.76	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,219,258.76	16,219,258.76		16,219,258.76		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,219,258.76	16,219,258.76		16,219,258.76		
2) Ending Balance, June 30 (E + F1e)			15,231,770.00	1,168,130.00		44,451,310.65		
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	15,231,770.00	1,168,130.00		44,451,310.65		

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)
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	(.24)	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	4,400,338.00	4,860,419.07	0.00	4,860,419.07	0.00	0.0%
Special Education Discretionary Grants		8182	251,909.00	251,909.00	0.00	265,896.00	13,987.00	5.6%
Child Nutrition Programs		8220	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)
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	3,979,512.00	4,936,538.45	228,851.00	3,528,756.90	(1,407,781.55)	-28.5%
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	792,477.00	871,078.76	86,074.76	605,190.15	(265,888.61)	-30.5%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	635,735.00	685,242.46	0.00	684,077.99	(1,164.47)	-0.2%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	1,312,393.00	1,347,507.12	118,048.00	1,064,195.19	(283,311.93)	-21.0%
Career and Technical Education	3500-3599	8290	609,449.00	609,449.00	5,264.68	539,765.69	(69,683.31)	-11.4%
All Other Federal Revenue	All Other	8290	23,707,464.00	33,539,595.16	260,473.34	22,447,825.13	(11,091,770.03)	-33.1%
TOTAL, FEDERAL REVENUE			35,689,277.00	47,101,739.02	698,711.78	33,996,126.12	(13,105,612.90)	-27.8%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	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	1,377,074.00	1,377,074.00	273,295.55	1,419,446.00	42,372.00	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	24,000.00	0.00	24,000.00	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%
Career Technical Education Incentive Grant Program	6387	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)
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	24,156,487.00	23,058,399.95	1,229,696.79	57,220,893.30	34,162,493.35	148.2%
TOTAL, OTHER STATE REVENUE			25,533,561.00	24,459,473.95	1,502,992.34	58,664,339.30	34,204,865.35	139.8%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	4,457,724.00	4,457,724.00	0.00	4,457,724.00	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	15,000.00	15,000.00	7,833.78	15,000.00	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		
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	3,059,438.24	3,431,884.74	973,542.41	3,118,705.00	(313,179.74)	-9.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	414,000.00	414,000.00	0.00	414,000.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,946,162.24	8,318,608.74	981,376.19	8,005,429.00	(313,179.74)	-3.8%
TOTAL, REVENUES			69,169,000.24	79,879,821.71	3,183,080.31	100,665,894.42	20,786,072.71	26.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	19,192,083.00	19,060,317.85	4,969,869.74	18,690,986.35	369,331.50	1.9%
Certificated Pupil Support Salaries		1200	3,295,144.00	3,287,814.00	979,050.83	3,303,227.95	(15,413.95)	-0.5%
Certificated Supervisors' and Administrators' Salaries		1300	2,010,382.00	1,796,366.78	657,945.02	1,989,399.23	(193,032.45)	-10.7%
Other Certificated Salaries		1900	12,785,651.00	12,578,639.36	4,183,640.32	12,788,733.90	(210,094.54)	-1.7%
TOTAL, CERTIFICATED SALARIES			37,283,260.00	36,723,137.99	10,790,505.91	36,772,347.43	(49,209.44)	-0.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	7,666,749.00	7,668,749.00	2,059,530.86	7,668,744.19	4.81	0.0%
Classified Support Salaries		2200	3,447,624.00	3,477,624.00	1,062,994.90	3,391,667.88	85,956.12	2.5%
Classified Supervisors' and Administrators' Salaries		2300	552,923.00	552,923.00	158,420.44	514,568.76	38,354.24	6.9%
Clerical, Technical and Office Salaries		2400	1,283,250.00	1,288,759.58	453,140.40	1,337,707.16	(48,947.58)	-3.8%
Other Classified Salaries		2900	1,261,623.00	1,243,475.46	377,117.17	1,272,326.92	(28,851.46)	-2.3%
TOTAL, CLASSIFIED SALARIES			14,212,169.00	14,231,531.04	4,111,203.77	14,185,014.91	46,516.13	0.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	22,660,081.24	22,659,002.19	1,905,595.79	22,473,274.09	185,728.10	0.8%
PERS		3201-3202	4,063,153.00	4,066,197.40	1,152,602.91	3,964,093.84	102,103.56	2.5%
OASDI/Medicare/Alternative		3301-3302	1,734,258.00	1,736,106.08	515,019.03	1,743,382.86	(7,276.78)	-0.4%
Health and Welfare Benefits		3401-3402	12,382,099.00	12,367,790.96	3,507,769.35	11,602,704.53	765,086.43	6.2%
Unemployment Insurance		3501-3502	255,120.00	255,500.72	74,253.11	254,851.83	648.89	0.3%
Workers' Compensation		3601-3602	890,662.00	891,996.86	245,950.23	870,607.88	21,388.98	2.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			41,985,373.24	41,976,594.21	7,401,190.42	40,908,915.03	1,067,679.18	2.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,500,000.00	1,384,000.00	449,436.98	2,700,000.00	(1,316,000.00)	-95.1%
Books and Other Reference Materials		4200	109,392.00	84,340.75	6,515.97	77,892.00	6,448.75	7.6%
Materials and Supplies		4300	4,411,735.00	27,587,397.46	445,767.11	7,013,013.02	20,574,384.44	74.6%
Noncapitalized Equipment		4400	197,900.00	208,848.27	23,045.22	300,426.36	(91,578.09)	-43.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,219,027.00	29,264,586.48	924,765.28	10,091,331.38	19,173,255.10	65.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	11,422,166.00	11,916,221.24	728,945.98	12,052,081.24	(135,860.00)	-1.1%

Description	Resource Codes	Object Codes	Original Budget (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	740,641.00	756,114.64	58,660.95	441,875.84	314,238.80	41.6%
Dues and Memberships		5300	0.00	0.00	612.00	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	3,000.00	3,000.00	0.00	2,000.00	1,000.00	33.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,623,000.00	1,847,785.00	229,877.68	2,021,500.00	(173,715.00)	-9.4%
Transfers of Direct Costs		5710	61,557.00	68,057.00	13,398.94	42,865.00	25,192.00	37.0%
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	8,653,696.00	10,058,012.91	2,161,041.12	8,289,190.33	1,768,822.58	17.6%
Communications		5900	201,510.00	204,060.00	472.73	3,431.89	200,628.11	98.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			22,705,570.00	24,853,250.79	3,193,009.40	22,852,944.30	2,000,306.49	8.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	32,000.00	132,000.00	7,522.81	193,276.80	(61,276.80)	-46.4%
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			32,000.00	132,000.00	7,522.81	193,276.80	(61,276.80)	-46.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	35,000.00	35,000.00	0.00	35,000.00	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	2,422,539.00	2,422,539.00	92,586.00	2,896,909.00	(474,370.00)	-19.6%
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	24,000.00	0.00	24,000.00	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%
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	50,000.00	50,000.00	0.00	50,000.00	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	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)			2,507,539.00	2,531,539.00	92,586.00	3,005,909.00	(474,370.00)	-18.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	2,993,377.00	3,000,137.20	743,409.00	2,923,293.92	76,843.28	2.6%
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			2,993,377.00	3,000,137.20	743,409.00	2,923,293.92	76,843.28	2.6%
TOTAL, EXPENDITURES			127,938,315.24	152,712,776.71	27,264,192.59	130,933,032.77	21,779,743.94	14.3%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	.24	.24	.24	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	.24	.24	.24	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	57,781,826.00	57,781,826.00	0.00	58,499,190.00	717,364.00	1.2%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			57,781,826.00	57,781,826.00	0.00	58,499,190.00	717,364.00	1.2%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			57,781,826.00	57,781,826.24	.24	58,499,190.24	(717,364.00)	-1.2%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	247,912,149.00	247,912,149.00	52,021,062.93	278,394,925.00	30,482,776.00	12.3%
2) Federal Revenue		8100-8299	35,689,277.00	47,101,739.02	698,711.78	33,996,126.12	(13,105,612.90)	-27.8%
3) Other State Revenue		8300-8599	60,362,449.00	59,288,361.95	1,892,697.76	63,493,227.30	4,204,865.35	7.1%
4) Other Local Revenue		8600-8799	12,166,870.24	12,621,457.40	2,441,510.05	12,839,905.79	218,448.39	1.7%
5) TOTAL, REVENUES			356,130,745.24	366,923,707.37	57,053,982.52	388,724,184.21		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	152,897,688.48	150,722,061.21	45,909,123.40	150,771,270.65	(49,209.44)	0.0%
2) Classified Salaries		2000-2999	36,642,831.00	36,662,233.82	10,883,513.76	36,615,717.69	46,516.13	0.1%
3) Employee Benefits		3000-3999	107,899,531.15	107,235,757.12	29,562,599.89	106,168,077.94	1,067,679.18	1.0%
4) Books and Supplies		4000-4999	7,758,418.22	31,239,980.35	1,243,514.46	12,598,353.38	18,641,626.97	59.7%
5) Services and Other Operating Expenditures		5000-5999	44,286,774.49	49,167,804.00	10,224,473.41	47,192,733.89	1,975,070.11	4.0%
6) Capital Outlay		6000-6999	37,000.00	180,350.00	7,522.81	241,626.80	(61,276.80)	-34.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	8,598,734.00	8,622,734.00	1,109,611.75	9,097,104.00	(474,370.00)	-5.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(732,470.00)	(732,470.00)	(155,641.00)	(647,077.85)	(85,392.15)	11.7%
9) TOTAL, EXPENDITURES			357,388,507.34	383,098,450.50	98,784,718.48	362,037,806.50		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,257,762.10)	(16,174,743.13)	(41,730,735.96)	26,686,377.71		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	.24	.24	.24	0.00	0.0%
b) Transfers Out		7600-7629	2,050,595.00	2,050,595.00	.24	100,000.24	1,950,594.76	95.1%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,050,595.00)	(2,050,594.76)	0.00	(100,000.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,308,357.10)	(18,225,337.89)	(41,730,735.96)	26,586,377.71		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	65,802,431.82	65,802,431.82		65,802,431.82	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			65,802,431.82	65,802,431.82		65,802,431.82		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			65,802,431.82	65,802,431.82		65,802,431.82		
2) Ending Balance, June 30 (E + F1e)			62,494,074.72	47,577,093.93		92,388,809.53		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	9,000.00		9,000.00		
Stores		9712	0.00	133,826.00		133,826.00		
Prepaid Items		9713	0.00	109,118.00		109,118.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	15,231,770.00	1,168,130.00		44,451,310.65		

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)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	31,270,000.00	31,270,000.00		31,270,000.00		
d) Assigned								
Other Assignments		9780	5,209,132.22	0.00		5,551,419.88		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	10,783,173.00	10,783,173.00		10,864,135.00		
Unassigned/Unappropriated Amount		9790	(.50)	4,103,846.93		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	124,242,087.00	124,242,087.00	33,872,866.00	116,224,489.00	(8,017,598.00)	-6.5%
Education Protection Account State Aid - Current Year		8012	32,151,673.00	32,151,673.00	17,408,081.00	53,321,807.00	21,170,134.00	65.8%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	481,000.00	481,000.00	0.00	471,000.00	(10,000.00)	-2.1%
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	115,123,000.00	115,123,000.00	0.00	123,535,000.00	8,412,000.00	7.3%
Unsecured Roll Taxes		8042	7,846,000.00	7,846,000.00	0.00	7,448,000.00	(398,000.00)	-5.1%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	8,230,000.00	8,230,000.00	5,487,001.93	10,154,000.00	1,924,000.00	23.4%
Education Revenue Augmentation Fund (ERAF)		8045	(38,670,000.00)	(38,670,000.00)	0.00	(31,873,000.00)	6,797,000.00	-17.6%
Community Redevelopment Funds (SB 617/699/1992)		8047	13,465,000.00	13,465,000.00	0.00	15,899,000.00	2,434,000.00	18.1%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			262,868,760.00	262,868,760.00	56,767,948.93	295,180,296.00	32,311,536.00	12.3%
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	(14,956,611.00)	(14,956,611.00)	(4,746,886.00)	(16,785,371.00)	(1,828,760.00)	12.2%
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			247,912,149.00	247,912,149.00	52,021,062.93	278,394,925.00	30,482,776.00	12.3%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	4,400,338.00	4,860,419.07	0.00	4,860,419.07	0.00	0.0%
Special Education Discretionary Grants		8182	251,909.00	251,909.00	0.00	265,896.00	13,987.00	5.6%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	3,979,512.00	4,936,538.45	228,851.00	3,528,756.90	(1,407,781.55)	-28.5%
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	792,477.00	871,078.76	86,074.76	605,190.15	(265,888.61)	-30.5%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	635,735.00	685,242.46	0.00	684,077.99	(1,164.47)	-0.2%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	1,312,393.00	1,347,507.12	118,048.00	1,064,195.19	(283,311.93)	-21.0%
Career and Technical Education	3500-3599	8290	609,449.00	609,449.00	5,264.68	539,765.69	(69,683.31)	-11.4%
All Other Federal Revenue	All Other	8290	23,707,464.00	33,539,595.16	260,473.34	22,447,825.13	(11,091,770.03)	-33.1%
TOTAL, FEDERAL REVENUE			35,689,277.00	47,101,739.02	698,711.78	33,996,126.12	(13,105,612.90)	-27.8%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	31,340,785.00	31,340,785.00	0.00	1,340,785.00	(30,000,000.00)	-95.7%
Lottery - Unrestricted and Instructional Materials		8560	4,830,353.00	4,830,353.00	663,000.97	4,872,725.00	42,372.00	0.9%
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	24,000.00	0.00	24,000.00	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%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	24,191,311.00	23,093,223.95	1,229,696.79	57,255,717.30	34,162,493.35	147.9%
TOTAL, OTHER STATE REVENUE			60,362,449.00	59,288,361.95	1,892,697.76	63,493,227.30	4,204,865.35	7.1%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	4,457,724.00	4,457,724.00	0.00	4,457,724.00	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	1,326,596.00	1,326,596.00	288,389.25	1,326,596.00	0.00	0.0%
Interest		8660	525,000.00	525,000.00	7,833.78	525,000.00	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	75,000.00	75,000.00	35,262.48	75,000.00	0.00	0.0%
Interagency Services		8677	150,000.00	150,000.00	0.00	150,000.00	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	1,004,184.00	1,083,089.77	395,794.60	1,083,089.77	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	20,000.00	23,234.89	6,772.28	23,234.89	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	4,194,366.24	4,566,812.74	1,707,457.66	4,785,261.13	218,448.39	4.8%
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	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	414,000.00	414,000.00	0.00	414,000.00	0.00	0.0%

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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)
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			12,166,870.24	12,621,457.40	2,441,510.05	12,839,905.79	218,448.39	1.7%
TOTAL, REVENUES			356,130,745.24	366,923,707.37	57,053,982.52	388,724,184.21	21,800,476.84	5.9%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	110,050,693.48	109,918,928.07	32,842,269.05	109,549,596.57	369,331.50	0.3%
Certificated Pupil Support Salaries		1200	13,870,516.00	13,863,186.00	4,102,253.30	13,878,599.95	(15,413.95)	-0.1%
Certificated Supervisors' and Administrators' Salaries		1300	10,518,215.00	8,691,694.78	2,992,130.41	8,884,727.23	(193,032.45)	-2.2%
Other Certificated Salaries		1900	18,458,264.00	18,248,252.36	5,972,470.64	18,458,346.90	(210,094.54)	-1.2%
TOTAL, CERTIFICATED SALARIES			152,897,688.48	150,722,061.21	45,909,123.40	150,771,270.65	(49,209.44)	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	7,699,984.00	7,701,984.00	2,059,530.86	7,701,979.19	4.81	0.0%
Classified Support Salaries		2200	10,384,635.00	10,414,635.00	3,310,630.11	10,328,678.88	85,956.12	0.8%
Classified Supervisors' and Administrators' Salaries		2300	2,282,875.00	2,282,875.00	693,276.06	2,244,520.76	38,354.24	1.7%
Clerical, Technical and Office Salaries		2400	11,891,562.00	11,897,112.36	3,810,209.40	11,946,059.94	(48,947.58)	-0.4%
Other Classified Salaries		2900	4,383,775.00	4,365,627.46	1,009,867.33	4,394,478.92	(28,851.46)	-0.7%
TOTAL, CLASSIFIED SALARIES			36,642,831.00	36,662,233.82	10,883,513.76	36,615,717.69	46,516.13	0.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	44,833,859.90	44,528,135.85	8,445,146.44	44,342,407.75	185,728.10	0.4%
PERS		3201-3202	9,893,498.00	9,896,542.40	2,973,879.23	9,794,438.84	102,103.56	1.0%
OASDI/Medicare/Alternative		3301-3302	5,238,831.22	5,217,557.30	1,591,213.48	5,224,834.08	(7,276.78)	-0.1%
Health and Welfare Benefits		3401-3402	42,235,648.60	41,930,049.56	13,248,974.09	41,164,963.13	765,086.43	1.8%
Unemployment Insurance		3501-3502	945,115.49	937,521.21	283,865.36	936,872.32	648.89	0.1%
Workers' Compensation		3601-3602	3,311,275.94	3,284,648.80	937,892.80	3,263,259.82	21,388.98	0.7%
OPEB, Allocated		3701-3702	0.00	0.00	640,326.49	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	1,441,302.00	1,441,302.00	1,441,302.00	1,441,302.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			107,899,531.15	107,235,757.12	29,562,599.89	106,168,077.94	1,067,679.18	1.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,500,000.00	1,384,000.00	449,436.98	2,700,000.00	(1,316,000.00)	-95.1%
Books and Other Reference Materials		4200	145,718.00	124,906.59	9,114.00	118,457.84	6,448.75	5.2%
Materials and Supplies		4300	5,823,851.22	29,418,557.27	746,170.44	9,375,800.96	20,042,756.31	68.1%
Noncapitalized Equipment		4400	288,849.00	312,516.49	38,793.04	404,094.58	(91,578.09)	-29.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			7,758,418.22	31,239,980.35	1,243,514.46	12,598,353.38	18,641,626.97	59.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	17,678,177.00	17,972,232.24	1,978,260.82	18,108,092.24	(135,860.00)	-0.8%

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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)
Travel and Conferences		5200	860,049.00	884,702.64	76,905.58	570,463.84	314,238.80	35.5%
Dues and Memberships		5300	34,972.00	37,342.00	32,178.00	37,342.00	0.00	0.0%
Insurance		5400-5450	2,413,366.00	2,413,366.00	2,290,627.41	2,413,366.00	0.00	0.0%
Operations and Housekeeping Services		5500	4,908,718.49	4,908,718.49	1,373,541.47	4,907,718.49	1,000.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,121,245.00	3,362,345.00	492,840.05	3,536,060.00	(173,715.00)	-5.2%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(61,000.00)	(61,748.28)	(17,538.45)	(61,703.90)	(44.38)	0.1%
Professional/Consulting Services and Operating Expenditures		5800	14,030,262.00	18,312,010.91	3,582,009.12	16,543,188.33	1,768,822.58	9.7%
Communications		5900	1,300,985.00	1,338,835.00	415,649.41	1,138,206.89	200,628.11	15.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			44,286,774.49	49,167,804.00	10,224,473.41	47,192,733.89	1,975,070.11	4.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	37,000.00	180,350.00	7,522.81	241,626.80	(61,276.80)	-34.0%
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			37,000.00	180,350.00	7,522.81	241,626.80	(61,276.80)	-34.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	35,000.00	35,000.00	0.00	35,000.00	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	2,522,539.00	2,522,539.00	192,586.00	2,996,909.00	(474,370.00)	-18.8%
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	24,000.00	0.00	24,000.00	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%
Other Transfers of Apportionments	All Other	7221-7223	3,625,763.00	3,625,763.00	917,025.75	3,625,763.00	0.00	0.0%
All Other Transfers		7281-7283	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Debt Service								
Debt Service - Interest		7438	1,370,432.00	1,370,432.00	0.00	1,370,432.00	0.00	0.0%
Other Debt Service - Principal		7439	995,000.00	995,000.00	0.00	995,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			8,598,734.00	8,622,734.00	1,109,611.75	9,097,104.00	(474,370.00)	-5.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(732,470.00)	(732,470.00)	(155,641.00)	(647,077.85)	(85,392.15)	11.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(732,470.00)	(732,470.00)	(155,641.00)	(647,077.85)	(85,392.15)	11.7%
TOTAL, EXPENDITURES			357,388,507.34	383,098,450.50	98,784,718.48	362,037,806.50	21,060,644.00	5.5%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	.24	.24	.24	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	.24	.24	.24	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	1,950,595.00	1,950,595.00	0.00	0.00	1,950,595.00	100.0%
Other Authorized Interfund Transfers Out		7619	100,000.00	100,000.00	.24	100,000.24	(.24)	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,050,595.00	2,050,595.00	.24	100,000.24	1,950,594.76	95.1%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		

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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)
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(2,050,595.00)	(2,050,594.76)	0.00	(100,000.00)	(1,950,594.76)	95.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,157,277.76	3,436,950.03	1,374,780.01	3,436,950.03	0.00	0.0%
5) TOTAL, REVENUES			4,157,277.76	3,436,950.03	1,374,780.01	3,436,950.03		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	3,533,686.10	3,093,255.02	333,945.25	3,093,255.02	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,533,686.10	3,093,255.02	333,945.25	3,093,255.02		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			623,591.66	343,695.01	1,040,834.76	343,695.01		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			623,591.66	343,695.01	1,040,834.76	343,695.01		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,731,368.25	2,731,368.25		2,731,368.25	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) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,731,368.25	2,731,368.25		2,731,368.25		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,731,368.25	2,731,368.25		2,731,368.25		
2) Ending Balance, June 30 (E + F1e)			3,354,959.91	3,075,063.26		3,075,063.26		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	3,354,959.91	3,075,063.26		3,075,063.26		
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		
REVENUES								
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	4,157,277.76	3,436,950.03	1,374,780.01	3,436,950.03	0.00	0.0%
TOTAL, REVENUES			4,157,277.76	3,436,950.03	1,374,780.01	3,436,950.03		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	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%
EMPLOYEE BENEFITS								
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%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
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	3,533,686.10	3,093,255.02	333,945.25	3,093,255.02	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,533,686.10	3,093,255.02	333,945.25	3,093,255.02	0.00	0.0%
CAPITAL OUTLAY								
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,533,686.10	3,093,255.02	333,945.25	3,093,255.02		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%

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

Resource	Description	2022-23 Projected Totals
8210	Student Activity Funds	3,075,063.26
Total, Restricted Balance		3,075,063.26

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	789,934.00	789,934.00	0.00	736,426.67	(53,507.33)	-6.8%
3) Other State Revenue		8300-8599	8,244,340.00	8,244,340.00	791,627.36	8,327,488.78	83,148.78	1.0%
4) Other Local Revenue		8600-8799	0.00	2,178.45	32,805.45	52,178.45	50,000.00	2,295.2%
5) TOTAL, REVENUES			9,034,274.00	9,036,452.45	824,432.81	9,116,093.90		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	3,704,648.00	3,702,648.00	856,397.00	3,581,568.68	121,079.32	3.3%
2) Classified Salaries		2000-2999	1,566,747.00	1,565,747.00	468,042.39	1,456,526.58	109,220.42	7.0%
3) Employee Benefits		3000-3999	2,569,412.00	2,569,412.00	595,913.68	2,614,442.54	(45,030.54)	-1.8%
4) Books and Supplies		4000-4999	269,152.00	1,987,489.61	69,510.36	249,594.98	1,737,894.63	87.4%
5) Services and Other Operating Expenditures		5000-5999	585,915.00	709,465.00	231,864.64	581,357.00	128,108.00	18.1%
6) Capital Outlay		6000-6999	1,000.00	1,000.00	0.00	1,000.00	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	350,000.00	350,000.00	80,058.00	276,174.46	73,825.54	21.1%
9) TOTAL, EXPENDITURES			9,046,874.00	10,885,761.61	2,301,786.07	8,760,664.24		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(12,600.00)	(1,849,309.16)	(1,477,353.26)	355,429.66		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(12,600.00)	(1,849,309.16)	(1,477,353.26)	355,429.66		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,849,309.16	1,849,309.16		1,849,309.16	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,849,309.16	1,849,309.16		1,849,309.16		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,849,309.16	1,849,309.16		1,849,309.16		
2) Ending Balance, June 30 (E + F1e)			1,836,709.16	0.00		2,204,738.82		
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	1,652,015.56	0.00		1,967,866.77		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	184,693.60	0.00		236,872.05		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Interagency Contracts Between LEAs								
		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Federal Sources								
		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	789,934.00	789,934.00	0.00	736,426.67	(53,507.33)	-6.8%
TOTAL, FEDERAL REVENUE			789,934.00	789,934.00	0.00	736,426.67	(53,507.33)	-6.8%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources								
		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Program	6391	8590	7,690,752.00	7,690,752.00	648,381.00	7,690,752.00	0.00	0.0%
All Other State Revenue	All Other	8590	553,588.00	553,588.00	143,246.36	636,736.78	83,148.78	15.0%
TOTAL, OTHER STATE REVENUE			8,244,340.00	8,244,340.00	791,627.36	8,327,488.78	83,148.78	1.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	2,178.45	32,805.45	52,178.45	50,000.00	2,295.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	2,178.45	32,805.45	52,178.45	50,000.00	2,295.2%
TOTAL, REVENUES			9,034,274.00	9,036,452.45	824,432.81	9,116,093.90		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	2,567,166.00	2,565,166.00	544,439.82	2,476,324.95	88,841.05	3.5%
Certificated Pupil Support Salaries		1200	172,253.00	172,253.00	47,657.88	225,658.40	(53,405.40)	-31.0%
Certificated Supervisors' and Administrators' Salaries		1300	536,216.00	536,216.00	160,474.07	481,015.59	55,200.41	10.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Certificated Salaries		1900	429,013.00	429,013.00	103,825.23	398,569.74	30,443.26	7.1%
TOTAL, CERTIFICATED SALARIES			3,704,648.00	3,702,648.00	856,397.00	3,581,568.68	121,079.32	3.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	232,245.00	232,245.00	72,206.00	213,308.00	18,937.00	8.2%
Classified Supervisors' and Administrators' Salaries		2300	90,804.00	90,804.00	30,268.00	144,692.00	(53,888.00)	-59.3%
Clerical, Technical and Office Salaries		2400	1,243,698.00	1,242,698.00	365,568.39	1,098,526.58	144,171.42	11.6%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,566,747.00	1,565,747.00	468,042.39	1,456,526.58	109,220.42	7.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	755,167.00	755,167.00	141,005.93	1,047,668.19	(292,501.19)	-38.7%
PERS		3201-3202	432,962.00	432,962.00	116,350.14	369,958.81	63,003.19	14.6%
OASDI/Medicare/Alternative		3301-3302	192,924.00	192,924.00	49,926.35	164,305.13	28,618.87	14.8%
Health and Welfare Benefits		3401-3402	1,065,279.00	1,065,279.00	260,137.21	923,886.94	141,392.06	13.3%
Unemployment Insurance		3501-3502	27,152.00	27,152.00	6,626.02	25,193.29	1,958.71	7.2%
Workers' Compensation		3601-3602	95,928.00	95,928.00	21,868.03	83,430.18	12,497.82	13.0%
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			2,569,412.00	2,569,412.00	595,913.68	2,614,442.54	(45,030.54)	-1.8%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	86,678.00	84,678.00	46,235.61	72,094.98	12,583.02	14.9%
Books and Other Reference Materials		4200	2,187.00	687.00	0.00	0.00	687.00	100.0%
Materials and Supplies		4300	91,227.00	1,827,064.61	11,634.92	107,500.00	1,719,564.61	94.1%
Noncapitalized Equipment		4400	89,060.00	75,060.00	11,639.83	70,000.00	5,060.00	6.7%
TOTAL, BOOKS AND SUPPLIES			269,152.00	1,987,489.61	69,510.36	249,594.98	1,737,894.63	87.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	10,343.00	10,343.00	5,496.36	20,200.00	(9,857.00)	-95.3%
Dues and Memberships		5300	1,200.00	700.00	300.00	700.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	39,610.00	39,610.00	56,731.34	51,610.00	(12,000.00)	-30.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	16,035.00	16,035.00	1,800.00	16,185.00	(150.00)	-0.9%
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	2,500.00	867.53	1,500.00	1,000.00	40.0%
Professional/Consulting Services and Operating Expenditures		5800	461,807.00	584,857.00	166,529.41	461,057.00	123,800.00	21.2%
Communications		5900	55,420.00	55,420.00	140.00	30,105.00	25,315.00	45.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			585,915.00	709,465.00	231,864.64	581,357.00	128,108.00	18.1%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Equipment		6400	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	350,000.00	350,000.00	80,058.00	276,174.46	73,825.54	21.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			350,000.00	350,000.00	80,058.00	276,174.46	73,825.54	21.1%
TOTAL, EXPENDITURES			9,046,874.00	10,885,761.61	2,301,786.07	8,760,664.24		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								

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

Resource	Description	2022-23 Projected Totals
6371	CalWORKs for ROCP or Adult Education	138,132.00
6391	Adult Education Program	1,829,734.77
Total, Restricted Balance		1,967,866.77

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	631,702.00	662,789.32	462,522.00	631,702.00	(31,087.32)	-4.7%
3) Other State Revenue		8300-8599	2,823,707.00	3,174,912.95	1,677,753.00	2,857,051.36	(317,861.59)	-10.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			3,455,409.00	3,837,702.27	2,140,275.00	3,488,753.36		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
2) Classified Salaries		2000-2999	38,456.00	38,456.00	12,849.22	38,460.14	(4.14)	0.0%
3) Employee Benefits		3000-3999	27,793.00	27,793.00	7,036.44	21,072.92	6,720.08	24.2%
4) Books and Supplies		4000-4999	0.00	400,893.27	0.00	14,695.00	386,198.27	96.3%
5) Services and Other Operating Expenditures		5000-5999	3,259,295.00	3,259,295.00	706,706.27	3,283,341.91	(24,046.91)	-0.7%
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	109,865.00	109,865.00	0.00	111,183.39	(1,318.39)	-1.2%
9) TOTAL, EXPENDITURES			3,455,409.00	3,856,302.27	726,591.93	3,488,753.36		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(18,600.00)	1,413,683.07	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(18,600.00)	1,413,683.07	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	18,600.00	18,600.00		18,600.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,600.00	18,600.00		18,600.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,600.00	18,600.00		18,600.00		
2) Ending Balance, June 30 (E + F1e)			18,600.00	0.00		18,600.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	18,600.00	0.00		18,600.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	631,702.00	662,789.32	462,522.00	631,702.00	(31,087.32)	-4.7%
TOTAL, FEDERAL REVENUE			631,702.00	662,789.32	462,522.00	631,702.00	(31,087.32)	-4.7%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	1,113,651.00	1,417,011.00	989,487.00	1,149,116.36	(267,894.64)	-18.9%
All Other State Revenue	All Other	8590	1,710,056.00	1,757,901.95	688,266.00	1,707,935.00	(49,966.95)	-2.8%
TOTAL, OTHER STATE REVENUE			2,823,707.00	3,174,912.95	1,677,753.00	2,857,051.36	(317,861.59)	-10.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
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								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			3,455,409.00	3,837,702.27	2,140,275.00	3,488,753.36		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	18,932.00	18,932.00	6,418.96	19,256.88	(324.88)	-1.7%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Clerical, Technical and Office Salaries		2400	19,524.00	19,524.00	6,430.26	19,203.26	320.74	1.6%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			38,456.00	38,456.00	12,849.22	38,460.14	(4.14)	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	5,941.00	5,941.00	0.00	0.00	5,941.00	100.0%
PERS		3201-3202	9,756.00	9,756.00	3,259.86	9,756.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	3,231.00	3,231.00	983.00	2,941.10	289.90	9.0%
Health and Welfare Benefits		3401-3402	7,550.00	7,550.00	2,517.28	7,550.00	0.00	0.0%
Unemployment Insurance		3501-3502	291.00	291.00	64.24	191.15	99.85	34.3%
Workers' Compensation		3601-3602	1,024.00	1,024.00	212.06	634.67	389.33	38.0%
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			27,793.00	27,793.00	7,036.44	21,072.92	6,720.08	24.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	400,893.27	0.00	14,695.00	386,198.27	96.3%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	400,893.27	0.00	14,695.00	386,198.27	96.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	5,350.00	5,350.00	187.64	5,350.00	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	3,253,945.00	3,253,945.00	706,518.63	3,277,991.91	(24,046.91)	-0.7%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,259,295.00	3,259,295.00	706,706.27	3,283,341.91	(24,046.91)	-0.7%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	109,865.00	109,865.00	0.00	111,183.39	(1,318.39)	-1.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			109,865.00	109,865.00	0.00	111,183.39	(1,318.39)	-1.2%
TOTAL, EXPENDITURES			3,455,409.00	3,856,302.27	726,591.93	3,488,753.36		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
5059	Child Development: ARP California State Preschool Program One-time Stipend	18,600.00
Total, Restricted Balance		18,600.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	40,424.00	40,424.00	New
4) Other Local Revenue		8600-8799	1,941,608.00	1,941,608.00	100.00	2,455,992.00	514,384.00	26.5%
5) TOTAL, REVENUES			1,941,608.00	1,941,608.00	100.00	2,496,416.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,783,568.00	3,150,075.48	1,183,046.07	2,737,574.68	412,500.80	13.1%
3) Employee Benefits		3000-3999	1,682,639.20	1,683,605.82	563,248.71	1,536,862.82	146,743.00	8.7%
4) Books and Supplies		4000-4999	8,729,850.00	7,926,915.93	788,198.17	8,729,850.00	(802,934.07)	-10.1%
5) Services and Other Operating Expenditures		5000-5999	6,322,341.00	31,306,811.66	1,630,237.98	6,171,742.00	25,135,069.66	80.3%
6) Capital Outlay		6000-6999	84,475,561.00	243,595,390.98	12,022,371.94	78,426,561.50	165,168,829.48	67.8%
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			103,993,959.20	287,662,799.87	16,187,102.87	97,602,591.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(102,052,351.20)	(285,721,191.87)	(16,187,002.87)	(95,106,175.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	22,000,000.00	22,000,000.00	0.00	22,000,000.00	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			22,000,000.00	22,000,000.00	0.00	22,000,000.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(80,052,351.20)	(263,721,191.87)	(16,187,002.87)	(73,106,175.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	287,662,799.87	287,662,799.87		287,662,799.87	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			287,662,799.87	287,662,799.87		287,662,799.87		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			287,662,799.87	287,662,799.87		287,662,799.87		
2) Ending Balance, June 30 (E + F1e)								
Components of Ending Fund Balance			207,610,448.67	23,941,608.00		214,556,624.87		

Description	Resource Codes	Object Codes	Original Budget (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) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	207,610,448.67	23,941,608.00		214,556,624.87		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	40,424.00	40,424.00	New
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	40,424.00	40,424.00	New
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,941,608.00	1,941,608.00	0.00	2,455,992.00	514,384.00	26.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	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 Local Revenue								
All Other Local Revenue		8699	0.00	0.00	100.00	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			1,941,608.00	1,941,608.00	100.00	2,455,992.00	514,384.00	26.5%
TOTAL, REVENUES			1,941,608.00	1,941,608.00	100.00	2,496,416.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	60,000.00	426,507.48	419,022.10	459,022.04	(32,514.56)	-7.6%
Classified Supervisors' and Administrators' Salaries		2300	1,632,966.00	1,632,966.00	425,972.56	1,251,321.57	381,644.43	23.4%
Clerical, Technical and Office Salaries		2400	1,090,602.00	1,090,602.00	338,051.41	1,027,231.07	63,370.93	5.8%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,783,568.00	3,150,075.48	1,183,046.07	2,737,574.68	412,500.80	13.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	672.70	72,582.48	113,006.58	(112,333.88)	-16,699.0%
PERS		3201-3202	705,030.00	705,030.00	194,934.11	572,032.02	132,997.98	18.9%
OASDI/Medicare/Alternative		3301-3302	203,927.00	203,996.48	66,248.33	178,574.62	25,421.86	12.5%
Health and Welfare Benefits		3401-3402	710,923.00	710,923.00	204,042.72	614,369.88	96,553.12	13.6%
Unemployment Insurance		3501-3502	13,688.00	13,850.69	5,924.75	13,448.21	402.48	2.9%
Workers' Compensation		3601-3602	49,071.20	49,132.95	19,516.32	45,431.51	3,701.44	7.5%
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			1,682,639.20	1,683,605.82	563,248.71	1,536,862.82	146,743.00	8.7%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	3,314,300.00	4,120,258.25	480,177.71	3,314,300.00	805,958.25	19.6%
Noncapitalized Equipment		4400	5,415,550.00	3,806,657.68	308,020.46	5,415,550.00	(1,608,892.32)	-42.3%
TOTAL, BOOKS AND SUPPLIES			8,729,850.00	7,926,915.93	788,198.17	8,729,850.00	(802,934.07)	-10.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	24,800.00	54,482.69	4,225.26	24,800.00	29,682.69	54.5%
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	34,000.00	9,906.03	3,900.00	34,000.00	(24,093.97)	-243.2%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	500.00	248.28	0.00	500.00	(251.72)	-101.4%
Professional/Consulting Services and Operating Expenditures		5800	6,260,200.00	31,232,746.74	1,621,832.72	6,111,000.00	25,121,746.74	80.4%
Communications		5900	2,841.00	9,427.92	280.00	1,442.00	7,985.92	84.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,322,341.00	31,306,811.66	1,630,237.98	6,171,742.00	25,135,069.66	80.3%
CAPITAL OUTLAY								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Land		6100	12,408,500.00	20,154,908.07	735,376.42	10,658,500.00	9,496,408.07	47.1%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	68,501,061.00	218,594,158.72	10,796,346.34	64,201,061.50	154,393,097.22	70.6%
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	3,566,000.00	4,846,324.19	490,649.18	3,567,000.00	1,279,324.19	26.4%
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			84,475,561.00	243,595,390.98	12,022,371.94	78,426,561.50	165,168,829.48	67.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others			7299	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds			7435	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest			7438	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal			7439	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	0.0%
TOTAL, EXPENDITURES			103,993,959.20	287,662,799.87	16,187,102.87	97,602,591.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In			8919	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN				0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund			7613	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out			7619	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT				0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds			8951	22,000,000.00	22,000,000.00	0.00	22,000,000.00	0.0%
Proceeds from Sale/Lease-Purchase of Land/Buildings			8953	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	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs			8965	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds from 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			22,000,000.00	22,000,000.00	0.00	22,000,000.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			22,000,000.00	22,000,000.00	0.00	22,000,000.00		

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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	809,000.00	809,000.00	66,734.80	848,143.00	39,143.00	4.8%
5) TOTAL, REVENUES			809,000.00	809,000.00	66,734.80	848,143.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	20,000.00	170,000.00	0.00	20,000.00	150,000.00	88.2%
5) Services and Other Operating Expenditures		5000-5999	184,000.00	184,000.00	0.00	184,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	605,000.00	455,000.00	35,718.10	605,000.00	(150,000.00)	-33.0%
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			809,000.00	809,000.00	35,718.10	809,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	31,016.70	39,143.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	31,016.70	39,143.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	13,331,217.28	13,331,217.28		13,331,217.28	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,331,217.28	13,331,217.28		13,331,217.28		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,331,217.28	13,331,217.28		13,331,217.28		
2) Ending Balance, June 30 (E + F1e)			13,331,217.28	13,331,217.28		13,370,360.28		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	13,235,217.28	13,235,217.28		13,274,360.28		
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	96,000.00	96,000.00		96,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	96,000.00	96,000.00	0.00	135,143.00	39,143.00	40.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	713,000.00	713,000.00	66,734.80	713,000.00	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			809,000.00	809,000.00	66,734.80	848,143.00	39,143.00	4.8%
TOTAL, REVENUES			809,000.00	809,000.00	66,734.80	848,143.00		
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (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%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	20,000.00	170,000.00	0.00	20,000.00	150,000.00	88.2%
TOTAL, BOOKS AND SUPPLIES			20,000.00	170,000.00	0.00	20,000.00	150,000.00	88.2%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	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	60,000.00	60,000.00	0.00	60,000.00	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	24,000.00	24,000.00	0.00	24,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			184,000.00	184,000.00	0.00	184,000.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	35,718.10	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	575,000.00	425,000.00	0.00	575,000.00	(150,000.00)	-35.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	30,000.00	30,000.00	0.00	30,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			605,000.00	455,000.00	35,718.10	605,000.00	(150,000.00)	-33.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Debt Service								
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			809,000.00	809,000.00	35,718.10	809,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
9010	Other Restricted Local	13,274,360.28
Total, Restricted Balance		13,274,360.28

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,316,492.00	5,316,492.00	2,171,027.98	5,503,333.58	186,841.58	3.5%
3) Other State Revenue		8300-8599	394,802.00	394,802.00	1,340,007.07	4,032,636.67	3,637,834.67	921.4%
4) Other Local Revenue		8600-8799	202,500.00	202,500.00	26,447.09	97,042.70	(105,457.30)	-52.1%
5) TOTAL, REVENUES			5,913,794.00	5,913,794.00	3,537,482.14	9,633,012.95		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,765,980.00	3,765,980.00	1,054,651.11	3,748,188.91	17,791.09	0.5%
3) Employee Benefits		3000-3999	2,769,323.00	2,769,323.00	819,211.71	2,557,633.23	211,689.77	7.6%
4) Books and Supplies		4000-4999	1,925,260.00	2,089,437.32	500,140.83	2,744,156.99	(654,719.67)	-31.3%
5) Services and Other Operating Expenses		5000-5999	257,030.00	257,030.00	55,347.20	258,698.51	(1,668.51)	-0.6%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	272,605.00	272,605.00	75,583.00	259,720.00	12,885.00	4.7%
9) TOTAL, EXPENSES			8,990,198.00	9,154,375.32	2,504,933.85	9,568,397.64		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			(3,076,404.00)	(3,240,581.32)	1,032,548.29	64,615.31		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,950,595.00	1,950,595.00	0.00	0.00	(1,950,595.00)	-100.0%
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			1,950,595.00	1,950,595.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(1,125,809.00)	(1,289,986.32)	1,032,548.29	64,615.31		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	1,289,986.32	1,289,986.32		1,289,986.32	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) As of July 1 - Audited (F1a + F1b)			1,289,986.32	1,289,986.32		1,289,986.32		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,289,986.32	1,289,986.32		1,289,986.32		
2) Ending Net Position, June 30 (E + F1e)			164,177.32	0.00		1,354,601.63		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	164,177.32	0.00		1,354,601.63		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	5,316,492.00	5,316,492.00	2,171,027.98	5,503,333.58	186,841.58	3.5%
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			5,316,492.00	5,316,492.00	2,171,027.98	5,503,333.58	186,841.58	3.5%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	394,802.00	394,802.00	1,340,007.07	4,032,636.67	3,637,834.67	921.4%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			394,802.00	394,802.00	1,340,007.07	4,032,636.67	3,637,834.67	921.4%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	202,500.00	202,500.00	25,994.85	97,042.70	(105,457.30)	-52.1%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	452.24	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			202,500.00	202,500.00	26,447.09	97,042.70	(105,457.30)	-52.1%
TOTAL, REVENUES			5,913,794.00	5,913,794.00	3,537,482.14	9,633,012.95		
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	3,187,888.00	3,187,888.00	901,101.12	3,199,401.78	(11,513.78)	-0.4%
Classified Supervisors' and Administrators' Salaries		2300	238,863.00	238,863.00	79,608.96	238,850.96	12.04	0.0%
Clerical, Technical and Office Salaries		2400	189,229.00	189,229.00	63,765.28	181,987.78	7,241.22	3.8%
Other Classified Salaries		2900	150,000.00	150,000.00	10,175.75	127,948.39	22,051.61	14.7%
TOTAL, CLASSIFIED SALARIES			3,765,980.00	3,765,980.00	1,054,651.11	3,748,188.91	17,791.09	0.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	958,750.00	958,750.00	258,278.93	894,877.06	63,872.94	6.7%
OASDI/Medicare/Alternative		3301-3302	286,711.00	286,711.00	78,846.06	265,960.25	20,750.75	7.2%
Health and Welfare Benefits		3401-3402	1,439,003.00	1,439,003.00	459,393.31	1,319,090.11	119,912.89	8.3%

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)
Unemployment Insurance		3501-3502	18,830.00	18,830.00	5,247.29	18,665.64	164.36	0.9%
Workers' Compensation		3601-3602	66,029.00	66,029.00	17,446.12	59,040.17	6,988.83	10.6%
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			2,769,323.00	2,769,323.00	819,211.71	2,557,633.23	211,689.77	7.6%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	176,736.00	350,913.32	61,948.94	176,144.09	174,769.23	49.8%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	1,748,524.00	1,738,524.00	438,191.89	2,568,012.90	(829,488.90)	-47.7%
TOTAL, BOOKS AND SUPPLIES			1,925,260.00	2,089,437.32	500,140.83	2,744,156.99	(654,719.67)	-31.3%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	6,530.00	6,530.00	1,505.93	6,492.38	37.62	0.6%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	19,000.00	19,000.00	0.00	19,000.00	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	35,000.00	35,000.00	16,670.92	35,703.90	(703.90)	-2.0%
Professional/Consulting Services and Operating Expenditures		5800	196,500.00	196,500.00	37,170.35	197,502.23	(1,002.23)	-0.5%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			257,030.00	257,030.00	55,347.20	258,698.51	(1,668.51)	-0.6%
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	272,605.00	272,605.00	75,583.00	259,720.00	12,885.00	4.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			272,605.00	272,605.00	75,583.00	259,720.00	12,885.00	4.7%
TOTAL, EXPENSES			8,990,198.00	9,154,375.32	2,504,933.85	9,568,397.64		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	1,950,595.00	1,950,595.00	0.00	0.00	(1,950,595.00)	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,950,595.00	1,950,595.00	0.00	0.00	(1,950,595.00)	-100.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			1,950,595.00	1,950,595.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	1,354,601.63
Total, Restricted Net Position		1,354,601.63

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	14,053,919.00	14,053,919.00	4,894,091.28	14,053,919.00	0.00	0.0%
5) TOTAL, REVENUES			14,053,919.00	14,053,919.00	4,894,091.28	14,053,919.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	35,000.00	35,000.00	2,701.43	35,000.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	13,436,000.00	13,436,000.00	3,812,111.32	13,436,000.00	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			13,471,000.00	13,471,000.00	3,814,812.75	13,471,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			582,919.00	582,919.00	1,079,278.53	582,919.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	100,000.00	100,000.00	0.00	100,000.00	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			100,000.00	100,000.00	0.00	100,000.00		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			682,919.00	682,919.00	1,079,278.53	682,919.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	4,389,517.53	4,389,517.53		4,389,517.53	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) As of July 1 - Audited (F1a + F1b)			4,389,517.53	4,389,517.53		4,389,517.53		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			4,389,517.53	4,389,517.53		4,389,517.53		
2) Ending Net Position, June 30 (E + F1e)			5,072,436.53	5,072,436.53		5,072,436.53		
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	5,072,436.53	5,072,436.53		5,072,436.53		
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	219.00	219.00	0.00	219.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	13,803,700.00	13,803,700.00	4,890,116.45	13,803,700.00	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	250,000.00	250,000.00	3,974.83	250,000.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			14,053,919.00	14,053,919.00	4,894,091.28	14,053,919.00	0.00	0.0%
TOTAL, REVENUES			14,053,919.00	14,053,919.00	4,894,091.28	14,053,919.00		
CERTIFICATED SALARIES								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	10,000.00	10,000.00	747.40	10,000.00	0.00	0.0%
Noncapitalized Equipment		4400	25,000.00	25,000.00	1,954.03	25,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			35,000.00	35,000.00	2,701.43	35,000.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	150,000.00	150,000.00	38,641.15	150,000.00	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	200,000.00	200,000.00	9,912.42	200,000.00	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	13,086,000.00	13,086,000.00	3,763,557.75	13,086,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			13,436,000.00	13,436,000.00	3,812,111.32	13,436,000.00	0.00	0.0%
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			13,471,000.00	13,471,000.00	3,814,812.75	13,471,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			100,000.00	100,000.00	0.00	100,000.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,490,000.00	1,490,000.00	0.00	1,490,000.00	0.00	0.0%
5) TOTAL, REVENUES			1,490,000.00	1,490,000.00	0.00	1,490,000.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	2,527,983.00	2,527,983.00	0.00	2,527,983.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			2,527,983.00	2,527,983.00	0.00	2,527,983.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			(1,037,983.00)	(1,037,983.00)	0.00	(1,037,983.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(1,037,983.00)	(1,037,983.00)	0.00	(1,037,983.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	13,825,627.31	13,825,627.31		13,825,627.31	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) As of July 1 - Audited (F1a + F1b)			13,825,627.31	13,825,627.31		13,825,627.31		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			13,825,627.31	13,825,627.31		13,825,627.31		
2) Ending Net Position, June 30 (E + F1e)			12,787,644.31	12,787,644.31		12,787,644.31		
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	12,787,644.31	12,787,644.31		12,787,644.31		
OTHER LOCAL REVENUE								
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,490,000.00	1,490,000.00	0.00	1,490,000.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,490,000.00	1,490,000.00	0.00	1,490,000.00	0.00	0.0%
TOTAL, REVENUES			1,490,000.00	1,490,000.00	0.00	1,490,000.00		
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,527,983.00	2,527,983.00	0.00	2,527,983.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			2,527,983.00	2,527,983.00	0.00	2,527,983.00	0.00	0.0%
TOTAL, EXPENSES			2,527,983.00	2,527,983.00	0.00	2,527,983.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
(a + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
5) TOTAL, REVENUES			25,000.00	25,000.00	0.00	25,000.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	35,750.00	35,750.00	0.00	35,750.00	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			35,750.00	35,750.00	0.00	35,750.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			(10,750.00)	(10,750.00)	0.00	(10,750.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(10,750.00)	(10,750.00)	0.00	(10,750.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	627,970.86	627,970.86		627,970.86	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) As of July 1 - Audited (F1a + F1b)			627,970.86	627,970.86		627,970.86		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			627,970.86	627,970.86		627,970.86		
2) Ending Net Position, June 30 (E + F1e)			617,220.86	617,220.86		617,220.86		
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	617,220.86	617,220.86		617,220.86		
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
TOTAL, REVENUES			25,000.00	25,000.00	0.00	25,000.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	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%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (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, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	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%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	35,750.00	35,750.00	0.00	35,750.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			35,750.00	35,750.00	0.00	35,750.00	0.00	0.0%
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			35,750.00	35,750.00	0.00	35,750.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
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%

Description	Resource Codes	Object Codes	Original Budget (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								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	20,105.20	20,105.20	20,105.20	20,105.20	0.00	0.0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	20,105.20	20,105.20	20,105.20	20,105.20	0.00	0.0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	178.54	178.54	178.54	178.54	0.00	0.0%
c. Special Education-NPS/LCI	7.02	7.02	7.02	7.02	0.00	0.0%
d. Special Education Extended Year	19.68	19.68	19.68	19.68	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	205.24	205.24	205.24	205.24	0.00	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	20,310.44	20,310.44	20,310.44	20,310.44	0.00	0.0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

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

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	JUNE									
A. BEGINNING CASH			80,336,530.81	71,627,496.15	53,708,682.02	61,723,113.36	43,335,817.91	55,418,530.33	67,750,183.01	87,369,086.92
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		6,048,726.00	6,048,726.00	28,295,788.00	10,887,707.00	10,887,706.98	18,925,625.23	12,887,706.98	12,887,706.98
Property Taxes	8020-8079		2,855,657.00	1,333,992.85	781,936.02	515,416.06	20,945,708.79	23,552,180.25	29,287,593.06	2,515,628.62
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	(4,746,886.00)	(1,196,528.88)	(1,196,528.88)	(1,196,528.88)	(1,196,528.88)
Federal Revenue	8100-8299		356,897.76	0.00	28,118.95	313,695.07	112,506.86	2,803,100.73	5,398,397.28	123,697.56
Other State Revenue	8300-8599		558,473.00	44,545.18	663,000.97	626,678.61	3,801,592.72	8,511,686.19	2,367,039.14	13,156,137.86
Other Local Revenue	8600-8799		89,703.54	452,024.15	1,206,635.76	693,146.60	1,043,400.25	1,210,858.19	2,429,700.92	579,843.77
Interfund Transfers In	8910-8929		.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			9,909,457.54	7,879,288.18	30,975,479.70	8,289,757.34	35,594,386.72	53,806,921.71	51,173,908.50	28,066,485.91
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		723,017.87	15,601,712.42	14,997,937.40	14,586,455.71	14,517,019.18	14,722,623.55	14,584,833.76	14,572,462.59
Classified Salaries	2000-2999		1,944,795.79	3,006,358.05	2,989,794.75	2,942,565.17	3,032,894.39	3,409,745.07	3,030,209.70	2,967,697.91
Employee Benefits	3000-3999		5,680,891.41	8,018,584.49	8,000,074.69	7,863,049.30	8,036,021.67	8,714,974.44	7,842,479.81	8,321,737.61
Books and Supplies	4000-4999		23,506.11	139,252.98	706,877.64	373,877.73	526,521.52	737,913.57	480,779.51	1,195,838.70
Services	5000-5999		39,440.03	4,014,032.60	3,410,852.05	2,760,148.73	3,603,300.96	3,605,760.13	3,796,350.48	4,301,669.95
Capital Outlay	6000-6599		7,522.81	0.00	0.00	0.00	0.00	5,450.03	33,318.76	12,771.80
Other Outgo	7000-7499		0.00	278,069.25	226,729.25	449,172.25	475,137.29	278,304.91	786,566.45	395,165.11

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Interfund Transfers Out	7600-7629		.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			8,419,174.26	31,058,009.79	30,332,265.78	28,975,268.89	30,190,895.01	31,474,771.70	30,554,538.47	31,767,343.67
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	9,999.24	0.00	(1,500.00)	(500.00)	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	25,056,451.89	769,407.60	4,850,035.83	2,878,139.94	5,415,928.19	5,340,715.60	3,293,129.50	2,482,344.94	2,180,171.19
Due From Other Funds	9310	925,351.40	(176,115.14)	(609,804.74)	1,020,330.01	(1,070,628.06)	164,044.76	(727,274.16)	653,072.15	(617,520.88)
Stores	9320	244,302.95	24,193.66	39,203.58	9,244.99	37,834.51	23,375.35	(47,904.23)	20,867.79	6,238.44
Prepaid Expenditures	9330	112,746.44	3,627.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00								
Lease Receivable	9380	0.00								
Deferred Outflows of Resources	9490	0.00								
SUBTOTAL		26,348,851.92	621,113.61	4,277,934.67	3,907,214.94	4,383,134.64	5,528,135.71	2,517,951.11	3,156,284.88	1,568,888.75
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	27,421,230.47	10,820,431.55	(981,972.81)	(3,464,002.48)	2,084,918.54	(1,151,085.00)	(943,272.00)	4,156,751.00	2,378,947.00
Due To Other Funds	9610	0.00								
Current Loans	9640	0.00								
Unearned Revenues	9650	7,779,786.74	0.00	0.00	0.00	0.00	0.00	7,779,786.74	0.00	0.00
Deferred Inflows of Resources	9690	5,681,933.70	0.00	0.00	0.00	0.00	0.00	5,681,933.70	0.00	0.00
SUBTOTAL		40,882,950.91	10,820,431.55	(981,972.81)	(3,464,002.48)	2,084,918.54	(1,151,085.00)	12,518,448.44	4,156,751.00	2,378,947.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(14,534,098.99)	(10,199,317.94)	5,259,907.48	7,371,217.42	2,298,216.10	6,679,220.71	(10,000,497.33)	(1,000,466.12)	(810,058.25)
E. NET INCREASE/DECREASE (B - C + D)			(8,709,034.66)	(17,918,814.13)	8,014,431.34	(18,387,295.45)	12,082,712.42	12,331,652.68	19,618,903.91	(4,510,916.01)
F. ENDING CASH (A + E)			71,627,496.15	53,708,682.02	61,723,113.36	43,335,817.91	55,418,530.33	67,750,183.01	87,369,086.92	82,858,170.91
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):	JUNE								
A. BEGINNING CASH		82,858,170.91	87,822,853.67	102,430,522.61	100,506,697.09				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	20,925,625.23	12,887,706.98	13,387,706.98	15,475,563.64	0.00		169,546,296.00	169,546,296.00
Property Taxes	8020-8079	11,370,141.99	29,215,500.05	1,821,652.42	1,438,592.89			125,634,000.00	125,634,000.00
Miscellaneous Funds	8080-8099	(1,807,689.04)	(2,732,333.34)	(903,573.34)	(1,808,773.76)			(16,785,371.00)	(16,785,371.00)
Federal Revenue	8100-8299	1,766,506.72	1,903,704.27	683,177.04	20,506,323.88			33,996,126.12	33,996,126.12
Other State Revenue	8300-8599	3,676,124.01	899,901.96	12,786,728.33	16,401,319.33			63,493,227.30	63,493,227.30
Other Local Revenue	8600-8799	289,790.84	1,531,131.06	544,337.73	2,769,332.98			12,839,905.79	12,839,905.79
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00			.24	.24
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00			0.00	0.00
TOTAL RECEIPTS		36,220,499.75	43,705,610.98	28,320,029.16	54,782,358.96	0.00	0.00	388,724,184.45	388,724,184.45
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	14,702,314.84	14,528,270.46	13,731,403.72	3,503,219.15	0.00		150,771,270.65	150,771,270.65
Classified Salaries	2000-2999	3,324,577.70	3,020,906.67	3,316,751.58	3,629,420.91			36,615,717.69	36,615,717.69
Employee Benefits	3000-3999	8,220,778.54	8,752,444.99	8,344,976.11	18,372,064.88			106,168,077.94	106,168,077.94
Books and Supplies	4000-4999	1,014,990.23	1,034,545.68	1,407,912.68	4,956,337.03			12,598,353.38	12,598,353.38
Services	5000-5999	3,825,719.35	3,907,172.49	4,907,690.79	9,020,596.33			47,192,733.89	47,192,733.89
Capital Outlay	6000-6599	2,240.97	17,063.98	69,183.06	94,075.39			241,626.80	241,626.80
Other Outgo	7000-7499	2,708,955.47	1,018,754.90	895,294.44	937,876.83			8,450,026.15	8,450,026.15
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	100,000.00			100,000.24	100,000.24
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00			0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
TOTAL DISBURSEMENTS		33,799,577.10	32,279,159.17	32,673,212.38	40,613,590.52	0.00	0.00	362,137,806.74	362,137,806.74
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	1,000.00	11,000.00			10,000.00	
Accounts Receivable	9200-9299	2,235,117.08	2,296,112.11	1,215,825.92	(9,981,037.00)	2,080,560.99		25,056,451.89	
Due From Other Funds	9310	(478,787.80)	166,122.86	221,117.01	1,543,695.75	838,312.32		926,564.08	
Stores	9320	33,653.83	19,835.16	(33,508.23)	(24,722.51)	135,990.61		244,302.95	
Prepaid Expenditures	9330	0.00	0.00	0.00	60,000.00	49,118.95		112,746.44	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		1,789,983.11	2,482,070.13	1,404,434.70	(8,391,063.76)	3,103,982.87	0.00	26,350,065.36	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(753,777.00)	(699,147.00)	(1,024,923.00)	(6,745,875.67)	23,420,963.59		27,097,956.72	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00			7,779,786.74	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00			5,681,933.70	
SUBTOTAL		(753,777.00)	(699,147.00)	(1,024,923.00)	(6,745,875.67)	23,420,963.59	0.00	40,559,677.16	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		2,543,760.11	3,181,217.13	2,429,357.70	(1,645,188.09)	(20,316,980.72)	0.00	(14,209,611.80)	0.00
E. NET INCREASE/DECREASE (B - C + D)		4,964,682.76	14,607,668.94	(1,923,825.52)	12,523,580.35	(20,316,980.72)	0.00	12,376,765.91	26,586,377.71
F. ENDING CASH (A + E)		87,822,853.67	102,430,522.61	100,506,697.09	113,030,277.44				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								92,713,296.72	

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	362,137,806.74
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	33,996,126.12
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	3,477.14
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	148,350.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	2,365,432.00
4. Other Transfers Out	All	9200	7200-7299	3,699,763.00
5. Interfund Transfers Out	All	9300	7600-7629	100,000.24
6. All Other Financing Uses	All	9100, 9200	7699, 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				6,317,022.38
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				321,824,658.24
Section II - Expenditures Per ADA				2022-23 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*				20,310.44
B. Expenditures per ADA (Line I.E divided by Line II.A)				15,845.28
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total		Per ADA	
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	299,901,129.68		14,985.08	
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)	299,901,129.68		14,985.08	
B. Required effort (Line A.2 times 90%)	269,911,016.71		13,486.57	

C. Current year expenditures (Line I.E and Line II.B)	321,824,658.24	15,845.28
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2024-25 may be reduced by the lower of the two percentages)	0.00%	0.00%
*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA.		
SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 10,195,894.00
2. Contracted general administrative positions not paid through payroll _____
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 283,359,172.28

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.60%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 11,748,266.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 2,414,216.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	1,001,580.06
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	15,164,062.06
9. Carry-Forward Adjustment (Part IV, Line F)	73,772.99
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	15,237,835.06
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	192,540,674.01
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	48,678,155.10
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	45,224,017.92
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	4,240,101.57
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	3,477.14
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	2,424,094.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	143,391.14
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	26,820,088.37
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	3,093,255.02
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	8,483,489.78
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	3,377,569.97
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	6,740,664.74
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	341,768,978.76
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B19)	4.44%
D. Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2024-25 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B19)	4.46%
Part IV - Carry-forward Adjustment	
The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect	

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	15,164,062.06
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(1,898,006.49)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (3.86%) times Part III, Line B19); zero if negative	73,772.99
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.86%) times Part III, Line B19) or (the highest rate used to recover costs from any program (3.86%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	73,772.99
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	73,772.99

Approved indirect cost rate: 3.86%
Highest rate used in any program: 3.86%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	3,330,210.76	128,546.14	3.86%
01	3060	147,580.84	5,697.12	3.86%
01	3061	20,798.41	802.83	3.86%
01	3182	180,576.21	6,970.24	3.86%
01	3212	129,875.96	5,013.00	3.86%
01	3213	11,940,536.57	398,860.13	3.34%
01	3310	3,646,543.00	140,756.00	3.86%
01	3311	3,257.00	125.00	3.84%
01	3312	1,010,725.07	39,013.00	3.86%
01	3327	235,279.76	9,080.00	3.86%
01	3410	403,869.22	979.78	0.24%
01	3550	512,461.86	19,781.03	3.86%
01	4035	582,697.93	22,492.22	3.86%
01	4127	463,160.54	17,878.00	3.86%
01	5634	66,498.99	2,566.86	3.86%
01	5810	141,458.35	38.60	0.03%
01	6266	1,839,392.61	71,000.55	3.86%
01	6385	86,800.00	3,351.00	3.86%
01	6388	1,125,077.11	43,427.98	3.86%
01	6500	38,427,137.00	1,458,468.00	3.80%
01	6520	443,284.34	17,110.67	3.86%
01	6536	203,500.00	6,408.00	3.15%
01	6537	1,639,231.66	6,442.90	0.39%
01	6546	1,555,773.29	39,153.00	2.52%
01	7220	219,710.00	8,481.00	3.86%
01	7412	1,348,889.48	52,067.13	3.86%
01	7413	274,790.44	10,606.92	3.86%
01	8150	9,720,067.99	371,604.82	3.82%
01	9010	3,013,596.00	36,572.00	1.21%
11	6391	7,120,062.66	266,438.13	3.74%
12	5026	626,702.00	5,000.00	0.80%
12	6075	1,644,459.00	63,476.00	3.86%
12	6105	1,106,408.97	42,707.39	3.86%
61	5310	6,437,644.18	248,024.00	3.85%
61	5320	303,020.56	11,696.00	3.86%

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	278,394,925.00	2.90%	286,456,735.00	.77%	288,652,487.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	4,828,888.00	2.00%	4,925,465.00	2.00%	5,023,974.00
4. Other Local Revenues	8600-8799	4,834,476.79	2.00%	4,931,165.00	2.00%	5,029,788.00
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	(58,499,190.00)	0.00%	(58,499,190.00)	51.17%	(88,435,610.00)
6. Total (Sum lines A1 thru A5c)		229,559,099.79	3.60%	237,814,175.00	(11.58%)	210,270,639.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				113,998,923.22		120,553,860.22
b. Step & Column Adjustment				1,709,983.00		1,808,307.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				4,844,954.00		(5,000,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	113,998,923.22	5.75%	120,553,860.22	(2.65%)	117,362,167.22
2. Classified Salaries						
a. Base Salaries				22,430,702.78		23,832,620.78
b. Step & Column Adjustment				448,614.00		476,652.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				953,304.00		(3,000,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	22,430,702.78	6.25%	23,832,620.78	(10.59%)	21,309,272.78
3. Employee Benefits	3000-3999	65,259,162.91	5.00%	68,522,120.00	5.00%	71,948,226.00
4. Books and Supplies	4000-4999	2,507,022.00	4.00%	2,607,302.00	4.00%	2,711,595.00
5. Services and Other Operating Expenditures	5000-5999	24,339,789.59	3.00%	25,069,982.00	3.00%	25,822,082.00
6. Capital Outlay	6000-6999	48,350.00	0.00%	48,350.00	0.00%	48,350.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	6,091,195.00	0.00%	6,091,195.00	0.00%	6,091,195.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(3,570,371.77)	9.73%	(3,917,820.00)	0.00%	(3,917,820.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	100,000.24	0.00%	100,000.00	0.00%	100,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		231,204,773.97	5.06%	242,907,610.00	(.59%)	241,475,068.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(1,645,674.18)		(5,093,435.00)		(31,204,429.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		49,583,173.06		47,937,498.88		42,844,063.88
2. Ending Fund Balance (Sum lines C and D1)		47,937,498.88		42,844,063.88		11,639,634.88
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	251,944.00		250,000.00		250,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	31,270,000.00		31,270,000.00		0.00
d. Assigned	9780	5,551,419.88		247,637.74		
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	10,864,135.00		11,076,426.14		11,389,634.88
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		47,937,498.88		42,844,063.88		11,639,634.88
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	10,864,135.00		11,076,426.14		11,389,634.88
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		10,864,135.00		11,076,426.14		11,389,634.88
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1d and B2d Negotiated Salary Augmentation of 4.25% in Year 2 (2023-24). \$8M in Certificated and Classified Declining Enrollment Staffing Reduction in Year 2.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	33,996,126.12	(32.68%)	22,887,299.00	(43.20%)	12,999,670.00
3. Other State Revenues	8300-8599	58,664,339.30	(62.83%)	21,804,363.00	1.32%	22,091,707.00
4. Other Local Revenues	8600-8799	8,005,429.00	3.00%	8,245,591.00	3.00%	8,492,958.00
5. Other Financing Sources						
a. Transfers In	8900-8929	.24	(100.00%)	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	58,499,190.00	0.00%	58,499,190.00	0.00%	58,499,190.00
6. Total (Sum lines A1 thru A5c)		159,165,084.66	(29.99%)	111,436,443.00	(8.39%)	102,083,525.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				36,772,347.43		38,886,756.43
b. Step & Column Adjustment				551,585.00		583,301.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				1,562,824.00		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	36,772,347.43	5.75%	38,886,756.43	1.50%	39,470,057.43
2. Classified Salaries						
a. Base Salaries				14,185,014.91		15,071,577.91
b. Step & Column Adjustment				283,700.00		301,431.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				602,863.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	14,185,014.91	6.25%	15,071,577.91	2.00%	15,373,008.91
3. Employee Benefits	3000-3999	40,908,915.03	(.30%)	40,784,191.00	(4.17%)	39,082,780.00
4. Books and Supplies	4000-4999	10,091,331.38	(46.48%)	5,400,616.00	(32.40%)	3,650,616.00
5. Services and Other Operating Expenditures	5000-5999	22,852,944.30	(13.15%)	19,848,469.00	(11.98%)	17,471,151.00
6. Capital Outlay	6000-6999	193,276.80	(83.44%)	32,000.00	0.00%	32,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,005,909.00	0.00%	3,005,909.00	0.00%	3,005,909.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,923,293.92	12.10%	3,277,042.00	0.00%	3,277,042.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		130,933,032.77	(3.53%)	126,306,561.34	(3.91%)	121,362,564.34
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		28,232,051.89		(14,870,118.34)		(19,279,039.34)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		16,219,258.76		44,451,310.65		29,581,192.31
2. Ending Fund Balance (Sum lines C and D1)		44,451,310.65		29,581,192.31		10,302,152.97
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	44,451,310.65		29,581,192.31		10,302,152.97
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)		44,451,310.65		29,581,192.31		10,302,152.97
E. AVAILABLE RESERVES						
1. General Fund)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1d and B2d Negotiated Salary Augmentation of 4.25% in Year 2 (2023-24)						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	278,394,925.00	2.90%	286,456,735.00	.77%	288,652,487.00
2. Federal Revenues	8100-8299	33,996,126.12	(32.68%)	22,887,299.00	(43.20%)	12,999,670.00
3. Other State Revenues	8300-8599	63,493,227.30	(57.90%)	26,729,828.00	1.44%	27,115,681.00
4. Other Local Revenues	8600-8799	12,839,905.79	2.62%	13,176,756.00	2.63%	13,522,746.00
5. Other Financing Sources						
a. Transfers In	8900-8929	.24	(100.00%)	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	(29,936,420.00)
6. Total (Sum lines A1 thru A5c)		388,724,184.45	(10.15%)	349,250,618.00	(10.56%)	312,354,164.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				150,771,270.65		159,440,616.65
b. Step & Column Adjustment				2,261,568.00		2,391,608.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				6,407,778.00		(5,000,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	150,771,270.65	5.75%	159,440,616.65	(1.64%)	156,832,224.65
2. Classified Salaries						
a. Base Salaries				36,615,717.69		38,904,198.69
b. Step & Column Adjustment				732,314.00		778,083.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				1,556,167.00		(3,000,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	36,615,717.69	6.25%	38,904,198.69	(5.71%)	36,682,281.69
3. Employee Benefits	3000-3999	106,168,077.94	2.96%	109,306,311.00	1.58%	111,031,006.00
4. Books and Supplies	4000-4999	12,598,353.38	(36.44%)	8,007,918.00	(20.55%)	6,362,211.00
5. Services and Other Operating Expenditures	5000-5999	47,192,733.89	(4.82%)	44,918,451.00	(3.62%)	43,293,233.00
6. Capital Outlay	6000-6999	241,626.80	(66.75%)	80,350.00	0.00%	80,350.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	9,097,104.00	0.00%	9,097,104.00	0.00%	9,097,104.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(647,077.85)	(.97%)	(640,778.00)	0.00%	(640,778.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	100,000.24	0.00%	100,000.00	0.00%	100,000.00
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)		362,137,806.74	1.95%	369,214,171.34	(1.73%)	362,837,632.34
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		26,586,377.71		(19,963,553.34)		(50,483,468.34)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		65,802,431.82		92,388,809.53		72,425,256.19
2. Ending Fund Balance (Sum lines C and D1)		92,388,809.53		72,425,256.19		21,941,787.85
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	251,944.00		250,000.00		250,000.00
b. Restricted	9740	44,451,310.65		29,581,192.31		10,302,152.97
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	31,270,000.00		31,270,000.00		0.00
d. Assigned	9780	5,551,419.88		247,637.74		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	10,864,135.00		11,076,426.14		11,389,634.88

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)		92,388,809.53		72,425,256.19		21,941,787.85
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	10,864,135.00		11,076,426.14		11,389,634.88
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		10,864,135.00		11,076,426.14		11,389,634.88
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.00%		3.00%		3.14%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
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		0.00		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)						
		20,105.20		19,904.15		19,705.11
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		362,137,806.74		369,214,171.34		362,837,632.34
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)		362,137,806.74		369,214,171.34		362,837,632.34
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)		10,864,134.20		11,076,425.14		10,885,128.97
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)		10,864,134.20		11,076,425.14		10,885,128.97
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	(61,703.90)	0.00	(647,077.85)				
Other Sources/Uses Detail					.24	100,000.24		
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	1,500.00	0.00	276,174.46	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12I CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	111,183.39	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13I CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14I DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15I PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17I SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18I SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19I FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20I SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21I BUILDING FUND								
Expenditure Detail	500.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25I CAPITAL FACILITIES FUND								
Expenditure Detail	24,000.00	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					0.00	0.00		
Fund Reconciliation								
49I CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51I BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52I DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53I TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56I DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57I FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61I CAFETERIA ENTERPRISE FUND								
Expenditure Detail	35,703.90	0.00	259,720.00	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					100,000.00	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								

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								
TOTALS	61,703.90	(61,703.90)	647,077.85	(647,077.85)	100,000.24	100,000.24		

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	20,105.20	20,105.20	0.0%	Met
	Charter School	0.00	0.00		
	Total ADA	20,105.20	20,105.20		
1st Subsequent Year (2023-24)	District Regular	20,105.20	20,105.20	0.0%	Met
	Charter School				
	Total ADA	20,105.20	20,105.20		
2nd Subsequent Year (2024-25)	District Regular	19,904.15	19,904.15	0.0%	Met
	Charter School				
	Total ADA	19,904.15	19,904.15		

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. **CRITERION: Enrollment**

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2022-23)	District Regular	21,418.00		
	Charter School			
	Total Enrollment	21,418.00	21,418.00	0.0%
1st Subsequent Year (2023-24)	District Regular	21,204.00		
	Charter School			
	Total Enrollment	21,204.00	21,204.00	0.0%
2nd Subsequent Year (2024-25)	District Regular	20,992.00		
	Charter School			
	Total Enrollment	20,992.00	20,992.00	0.0%

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	21,484	22,582	
Charter School			
Total ADA/Enrollment	21,484	22,582	95.1%
Second Prior Year (2020-21)			
District Regular	21,771	22,488	
Charter School			
Total ADA/Enrollment	21,771	22,488	96.8%
First Prior Year (2021-22)			
District Regular	19,934	21,844	
Charter School	0		
Total ADA/Enrollment	19,934	21,844	91.3%
		Historical Average Ratio:	94.4%
	District's ADA to Enrollment Standard (historical average ratio plus 0.5%):		94.9%

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	20,105	21,418		
Charter School	0			
Total ADA/Enrollment	20,105	21,418	93.9%	Met
1st Subsequent Year (2023-24)				
District Regular	19,904	21,204		
Charter School				
Total ADA/Enrollment	19,904	21,204	93.9%	Met
2nd Subsequent Year (2024-25)				
District Regular	19,705	20,992		
Charter School				
Total ADA/Enrollment	19,705	20,992	93.9%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue			
	(Fund 01, Objects 8011, 8012, 8020-8089)			
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals	Percent Change	Status
Current Year (2022-23)	262,868,760.00	295,180,296.00	12.3%	Not Met
1st Subsequent Year (2023-24)	275,277,565.00	286,465,745.00	4.1%	Not Met
2nd Subsequent Year (2024-25)	282,434,506.00	288,652,487.00	2.2%	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)

Based on the Enacted Budget with LCFF augmentation, COLA and PY and PY ADA Averaging

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)	179,079,115.75	
Second Prior Year (2020-21)	171,462,638.53	188,413,919.66	91.0%
First Prior Year (2021-22)	187,330,563.67	209,032,932.86	89.6%
	Historical Average Ratio:		89.9%

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3%	3%	3%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	86.9% to 92.9%	86.9% to 92.9%	86.9% to 92.9%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)			Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000- 3999)	Total Expenditures (Form 011, Objects 1000- 7499)			
	(Form MYPI, Lines B1-B3)	(Form MYPI, Lines B1-B8, B10)			
Current Year (2022-23)	201,688,788.91	231,104,773.73	87.3%	Met	
1st Subsequent Year (2023-24)	212,908,601.00	242,807,610.00	87.7%	Met	
2nd Subsequent Year (2024-25)	210,619,666.00	241,375,068.00	87.3%	Met	

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Change Is Outside Explanation Range
	Budget (Form 01CS, Item 6B)	Projected Year Totals (Fund 01) (Form MYPI)		
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2022-23)	35,689,277.00	33,996,126.12	-4.7%	No
1st Subsequent Year (2023-24)	22,887,299.00	22,887,299.00	0.0%	No
2nd Subsequent Year (2024-25)	12,999,670.00	12,999,670.00	0.0%	No

Explanation:
(required if Yes)

Our Federal COVID-19 related funding has ended causing a decrease in federal revenue.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2022-23)	60,362,449.00	63,493,227.30	5.2%	Yes
1st Subsequent Year (2023-24)	26,684,024.00	26,729,828.00	.2%	No
2nd Subsequent Year (2024-25)	26,969,755.00	27,115,681.00	.5%	No

Explanation:
(required if Yes)

2022-23 The District's one-time grant RESC 7435 & 6762 amount is higher then projected.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2022-23)	12,166,870.24	12,839,905.79	5.5%	Yes
1st Subsequent Year (2023-24)	12,619,540.00	13,176,756.00	4.4%	No
2nd Subsequent Year (2024-25)	12,937,090.00	13,522,746.00	4.5%	No

Explanation:
(required if Yes)

2022-23 The District received a grant for E-rate.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2022-23)	7,758,418.22	12,598,353.38	62.4%	Yes
1st Subsequent Year (2023-24)	6,865,007.00	8,007,918.00	16.6%	Yes
2nd Subsequent Year (2024-25)	5,115,007.00	6,362,211.00	24.4%	Yes

Explanation:
(required if Yes)

2022-23 Increase in Books and Supplies using one-time funds.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2022-23)	44,286,774.49	47,192,733.89	6.6%	Yes
1st Subsequent Year (2023-24)	41,643,542.00	44,918,451.00	7.9%	Yes
2nd Subsequent Year (2024-25)	40,841,183.00	43,293,233.00	6.0%	Yes

Explanation:
(required if Yes)

2022-23 Increase in Services and Other Operating Expenditures using one-time funds

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	Budget	Projected Year Totals		
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2022-23)	108,218,596.24	110,329,259.21	2.0%	Met
1st Subsequent Year (2023-24)	62,190,863.00	62,793,883.00	1.0%	Met
2nd Subsequent Year (2024-25)	52,906,515.00	53,638,097.00	1.4%	Met

Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2022-23)	52,045,192.71	59,791,087.27	14.9%	Not Met
1st Subsequent Year (2023-24)	48,508,549.00	52,926,369.00	9.1%	Not Met
2nd Subsequent Year (2024-25)	45,956,190.00	49,655,444.00	8.0%	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 MET - Projected total operating revenues have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

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

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

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

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

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

2022-23 Increase in Books and Supplies using one-time funds.

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

2022-23 Increase in Services and Other Operating Expenditures using one-time funds

7. CRITERION: Facilities Maintenance

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

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

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

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

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	9,628,829.05	9,700,000.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		10,000,000.00	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District's Available Reserve Percentages (Criterion 10C, Line 9)	3.0%	3.0%	3.1%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.0%	1.0%	1.0%

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 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, 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)	(1,645,674.18)	231,204,773.97	.7%	Met
1st Subsequent Year (2023-24)	(5,093,435.00)	242,907,610.00	2.1%	Not Met
2nd Subsequent Year (2024-25)	(31,204,429.00)	241,475,068.00	12.9%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

The District is Deficit Spending with one-time dollars to provide a "soft landing" while staffing reductions are made to address declining enrollment.

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2022-23)	92,388,809.53	Met
1st Subsequent Year (2023-24)	72,425,256.19	Met
2nd Subsequent Year (2024-25)	21,941,787.85	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2022-23)	113,030,277.44	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	20,105.20	19,904.15	19,705.11
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

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

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

	Current Year Projected Year Totals (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
	0.00	0.00	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)	362,137,806.74	369,214,171.34	362,837,632.34
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	362,137,806.74	369,214,171.34	362,837,632.34
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	10,864,134.20	11,076,425.14	10,885,128.97

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
10,864,134.20	11,076,425.14	10,885,128.97

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year	1st Subsequent Year	2nd Subsequent Year
	Projected Year Totals (2022-23)	(2023-24)	(2024-25)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	10,864,135.00	11,076,426.14	11,389,634.88
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	10,864,135.00	11,076,426.14	11,389,634.88
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.00%	3.00%	3.14%
District's Reserve Standard (Section 10B, Line 7):	10,864,134.20	11,076,425.14	10,885,128.97
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

The District is projecting to used ESSER funds and one-time funding to pay for salary and benefits for fiscal year 2022-23 & 2023-24. In fiscal year 2024-25, the District will implement a Reduction in Force which will reduce salary and benefits for the projected out years.

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2022-23)	(57,781,826.00)	(58,499,190.00)	1.2%	717,364.00	Met
1st Subsequent Year (2023-24)	(59,465,513.00)	(59,465,513.00)	0.0%	0.00	Met
2nd Subsequent Year (2024-25)	(60,822,512.00)	(60,822,512.00)	0.0%	0.00	Met
1b. Transfers In, General Fund *					
Current Year (2022-23)	0.00	.24	New	.24	Not Met
1st Subsequent Year (2023-24)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2024-25)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2022-23)	2,050,595.00	100,000.24	-95.1%	(1,950,594.76)	Not Met
1st Subsequent Year (2023-24)	881,976.00	100,000.00	-88.7%	(781,976.00)	Not Met
2nd Subsequent Year (2024-25)	600,000.00	100,000.00	-83.3%	(500,000.00)	Not Met

1d. Capital Project Cost Overruns

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

No

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

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

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

1a. MET - Projected contributions 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)

Contributions from our Committed Reserves to Restricted Programs.

1b. NOT MET - The projected transfers in to 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)

2022-23 To correct the beginning balance of RESC 3210

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)

2022-23 No need contribution to Cafeteria fund

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

Yes

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

No

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2022-23
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	4	01/8011	01/5610	217,699
Certificates of Participation				
General Obligation Bonds	21	21/86XX	21/74XX	924,389,420
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	15	01/8011	01/1000/2000	3,482,413
Other Long-term Commitments (do not include OPEB):				
Bond Premium	20	21/86XX	21/74XX	53,257,909
TOTAL:				981,347,441

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	121,611	121,605	113,144	44,207
Certificates of Participation				
General Obligation Bonds	104,530,196	102,268,664	100,670,875	112,091,842
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	420,449	420,449	420,449	420,449
Other Long-term Commitments (continued):				
Bond Premium	5,010,959	7,514,162	4,879,215	4,852,732

Total Annual Payments:	110,083,215	110,324,880	106,083,683	117,409,230
Has total annual payment increased over prior year (2021-22)?		Yes	No	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

2022/23 & 2024/25 increase in Bond premium payments.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

Yes

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

Yes

2 OPEB Liabilities	Budget Adoption	
	(Form 01CS, Item S7A)	First Interim
a. Total OPEB liability	61,180,333.00	66,399,075.00
b. OPEB plan(s) fiduciary net position (if applicable)	15,035,229.00	18,480,524.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	46,145,104.00	47,918,551.00

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

Actuarial	Actuarial
Jun 30, 2020	Jun 30, 2021

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

3 OPEB Contributions	Budget Adoption	
	(Form 01CS, Item S7A)	First Interim
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2022-23)	3,461,000.00	4,234,000.00
1st Subsequent Year (2023-24)	3,835,000.00	4,603,000.00
2nd Subsequent Year (2024-25)	4,096,000.00	4,863,000.00

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

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

Current Year (2022-23)	2,819,474.00	2,819,474.00
1st Subsequent Year (2023-24)	2,703,215.00	2,703,215.00
2nd Subsequent Year (2024-25)	2,804,392.00	2,804,392.00

d. Number of retirees receiving OPEB benefits

Current Year (2022-23)	213	207
1st Subsequent Year (2023-24)	223	217
2nd Subsequent Year (2024-25)	233	227

4. Comments:



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

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

- 1 a. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB; which is covered in Section S7A) (If No, skip items 1b-4)
- b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities?
- c. If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions?

		Budget Adoption (Form 01CS, Item S7B)		First Interim
2	Self-Insurance Liabilities			
	a. Accrued liability for self-insurance programs	922,000.00		1,302,000.00
	b. Unfunded liability for self-insurance programs	0.00		0.00

		Budget Adoption (Form 01CS, Item S7B)		First Interim
3	Self-Insurance Contributions			
	a. Required contribution (funding) for self-insurance programs			
	Current Year (2022-23)	15,180,372.00		15,473,088.00
	1st Subsequent Year (2023-24)	16,226,680.00		16,522,144.00
	2nd Subsequent Year (2024-25)	17,004,115.00		17,302,354.00
	b. Amount contributed (funded) for self-insurance programs			
	Current Year (2022-23)	15,180,372.00		15,473,088.00
	1st Subsequent Year (2023-24)	16,226,680.00		16,522,144.00
	2nd Subsequent Year (2024-25)	17,004,115.00		17,302,354.00

4 Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

Yes

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of certificated (non-management) full-time-equivalent (FTE) positions	1,186.0	1,177.7	1,177.7	1,177.7

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

[]

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

[]

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date: []

End Date: []

5. Salary settlement:

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

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--	--	--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

[]

Negotiations Not Settled

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

--

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

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

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

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

If Yes, explain the nature of the new costs:

--

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

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

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

Yes

If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of classified (non-management) FTE positions	541.4	539.4	539.4	539.4

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

[]

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

[]

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date: []

End Date: []

5. Salary settlement:

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

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--	--	--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

[]

Negotiations Not Settled

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

[]

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

--	--	--

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

--	--	--

If Yes, explain the nature of the new costs:

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

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

Classified (Non-management) - Other

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

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

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

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

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

Yes

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of management, supervisor, and confidential FTE positions	75.2	73.7	73.7	73.7

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

n/a

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

No

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

Management/Supervisor/Confidential

Step and Column Adjustments

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

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Are costs of other benefits included in the interim and MYPs?			
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

S9.

Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

Comments:
(optional)

A9: Dr. Michele Huntoon is our new Associate Superintendent of Business Services starting this fiscal year.

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

East Side Union High

Santa Clara County

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IMPORT CHECKS

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CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). Passed

CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid. Passed

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CHK-GOALxFUNCTION-B - (Fatal) - General administration costs(functions 7200 - 7999, except 7210) must be direct - charged to an Undistributed, Nonagency, or County Services to Districts goal(Goal 0000, 7100 - 7199, or 8600 - 8699). Passed

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GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (Warning) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. Passed

INTERFD-INDIRECT - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. Passed

INTERFD-INDIRECT-FN - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. Passed

INTERFD-IN-OUT - (Warning) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). Passed

LCFF-TRANSFER - (Warning) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. Passed

INTRAFD-DIR-COST - (Warning) - Transfers of Direct Costs (Object 5710) must net to zero by fund. Passed

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CONTRIB-RESTR-REV - (Warning) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. Passed

EPA-CONTRIB - (Warning) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). Passed

LOTTERY-CONTRIB - (Warning) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). Passed

SUPPLEMENTAL CHECKS

EXPORT VALIDATION CHECKS

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.

Passed

VERSION-CHECK - (Warning) - All versions are current.

Passed

First Interim
Board Approved Operating Budget 2022-23
Technical Review Checks

Phase - All
Display - All Technical Checks

East Side Union High

Santa Clara County

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CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid. **Passed**

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CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (Fatal) - General administration costs(functions 7200 - 7999, except 7210) must be direct - charged to an Undistributed, Nonagency, or County Services to Districts goal(Goal 0000, 7100 - 7199, or 8600 - 8699). **Passed**

SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

GENERAL LEDGER CHECKS

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INTERFD-INDIRECT - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

INTERFD-INDIRECT-FN - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

INTERFD-IN-OUT - (Warning) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

LCFF-TRANSFER - (Warning) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

INTRA-FD-DIR-COST - (Warning) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRA-FD-INDIRECT - (Warning) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRA-FD-INDIRECT-FN - (Warning) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

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PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **Passed**

SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

EXCESS-ASSIGN-REU - (Warning) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated Balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

EFB-POSITIVE - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund. **Passed**

REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

CEFB-POSITIVE - (Warning) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

SUPPLEMENTAL CHECKS

EXPORT VALIDATION CHECKS

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VERSION-CHECK - (Warning) - All versions are current. **Passed**

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

East Side Union High

Santa Clara County

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SUPPLEMENTAL CHECKS

EXPORT VALIDATION CHECKS

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VERSION-CHECK - (Warning) - All versions are current. **Passed**

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

East Side Union High

Santa Clara County

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INTERFD-INDIRECT-FN - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

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EPA-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **Passed**

SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

EXCESS-ASSIGN-REU - (Fatal) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated Balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

EFB-POSITIVE - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund. **Passed**

REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

CEFB-POSITIVE - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

SUPPLEMENTAL CHECKS

CS-EXPLANATIONS - (Fatal) - Explanations must be provided in the Criteria and Standards Review (Form 01CSI) for all criteria and for supplemental information items S1 through S6 where the standard has not been met or where the status is Not Met or Yes. **Passed**

CS-YES-NO - (Fatal) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CSI) must be answered Yes or No, where applicable, for the form to be complete. **Passed**

EXPORT VALIDATION CHECKS

FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved. **Passed**

INTERIM-CERT-PROVIDE - (Fatal) - Interim Certification (Form CI) must be provided. **Passed**

ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form AI) must be provided. **Passed**

CS-PROVIDE - (Fatal) - The Criteria and Standards Review (Form 01CSI) has been provided. **Passed**

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

MYP-PROVIDE - (Warning) - A Multiyear Projection Worksheet must be provided with your Interim. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) **Passed**

MYPIO-PROVIDE - (Warning) - A multiyear projection worksheet must be provided with your interim report for any fund projecting a negative balance at the end of the current fiscal year. (Note: LEAs may use a multiyear projection worksheet other than Form MYPIO, with approval of their reviewing agency.) **Passed**

CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. **Passed**

CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. **Passed**

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

VERSION-CHECK - (Warning) - All versions are current. **Passed**

