



EAST SIDE
HIGH SCHOOL DISTRICT
Silicon Valley

Preparing every student to thrive in a global society.

2022 – 23 Second Interim Financial Report

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MARCH 16, 2023

EAST SIDE UNION HIGH SCHOOL DISTRICT

Second Interim Financial Report

2022 - 23

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

Executive Summary

Introduction

The following Executive Summary is an overview of the financial data reported in the Standardized Account Code Structure (SACS) Second Interim Report. In addition, it summarizes changes and updates in budgetary information and forecasts 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 the Second Interim fiscal report, the next Board information session on the budget will be held on or before May 2023. The Governor's 2023-24 May Revision to his January Proposal will be known at that time.

State Budget Update

The Second Interim Report for 2022-23 reflects our fiscal activity through January 31, 2023. 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 by an additional 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 (\$8.7 M), after a \$4.5 million reduction in funding. At Budget Adoption, most of these funds were committed to extending the District's need for immediate staffing reductions.

ESUHSD 2022-23 Fiscal Overview and Update

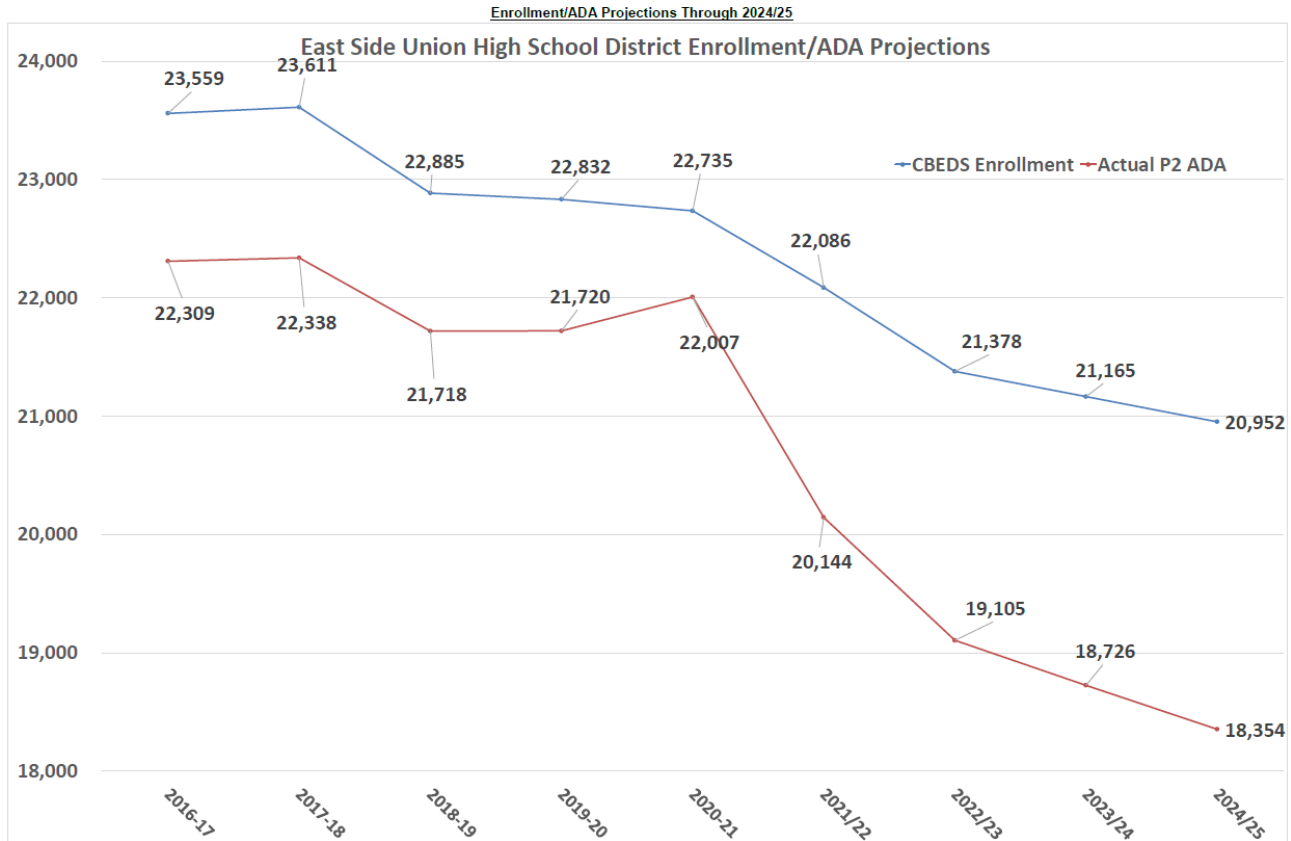
In June 2022, the District adopted its 2022-23 multi-year budget before the State Budget was signed. At that time, the District's budget was projecting a \$3.3 million deficit for the budget year, a \$37.5 million deficit in the 2023-24 fiscal year, and a \$3.7 million deficit in 2024-25. At this time, 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 Second 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. An expenditure plan will be developed with Educational Services prior to May 2023. These funding sources will show fiscal solvency in the current and the next two years. However, the 2024-25 year will show that a RIF will be needed again if staffing levels are not adjusted to align with the declining enrollment.

The following narrative includes actual revenues and expenditures up until January 31, 2023, 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 beyond the 2021-22 fiscal year. Our attendance rate at Week 26 of 2022-23 is 91.58%



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 continue to 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 budget imbalance (deficit) for the 2023-24 fiscal year is projected to be \$20.2 million, and for the 2024-25 year, the budget imbalance (deficit) of \$31.2 million.

Revenue Summary

The District’s Total projected revenues (Unrestricted/Restricted) at the Second Interim totals \$392 million. Our

revenue includes the reversal of a previous liability and reduction of the Arts, Music, and Instructional Materials Discretionary Block Grant. As plans continue to be determined and unfold, they will be included in our May Revision.

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 a Cost of Living Adjustment (COLA) or supplemental grants are 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 \$12,947 per ADA. A 20% supplemental grant is also 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 Second Interim, the District's estimated enrollment for targeted eligible students total is 48.92%. This percentage will be adjusted when our final current year eligible student counts are tabulated.

Expenditure Summary

The projections reflected in the Second 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 and the results of this year's Federal Program Monitoring audit.

The District's projected expenses (not including Other Uses) at Second Interim total \$358 million. Our expenditures stabilize as we spend down COVID-19-related funding and have returned to on-campus instruction.

Certificated and Classified Salaries

In our review of the Certificated and Classified Salaries for Second Interim, there is a reduction of 1.3% related to variances within these expenditure categories for the reporting period ending January 31, 2023, to include a reduction for vacancies, and increases in FTE and hourly rates. Labor salary augmentation agreements are settled through June 30, 2024.

Employee Benefits

In the area of Employee Benefits, there has been a slight decrease in Employee Benefits cost related to the changes in Salaries, since October 31, 2022.

Books, Supplies, and Contracted Services

In the categories of Books and Supplies, and Operations and Contracted Services, expenses were reduced due to adjustments to carryover amounts from budget adoption and results of the Federal Program Monitoring audit. However, these areas are up over our historical trend due to higher costs in Special Education.

Capital Outlay

In the category of Capital Outlay, expenditures have increased with the need to repair buildings and capital purchases for equipment in the warehouse, maintenance and operations, and transportation departments.

Other Outgo

In the category of Other Outgo, the Transfer Out of \$100,000 to the Dental Self-Insurance Fund has been removed as it is not anticipated to be required before June 30, 2023.

Ending Balance Summary

At Second Interim, the District projects an ending fund balance of approximately \$99 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 Second Interim, the District's 3% reserve equals \$10.7 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	\$ 133,826
Economic Uncertainty 3%	\$ 10,740,593
Legally Restricted (Categorical)	\$ 42,032,174
Assigned Reserve	\$ 15,633,670
Committed Budget Balance	<u>\$ 31,270,000</u>

Total Ending Fund Balance **\$ 99,819,263**

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 January 31, the projected restricted general fund carry-over is \$42 million.

Child Nutrition Fund 61/Other Funds

The Second Interim continues to indicate 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, Foster Youth, and the Homeless. 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 Second 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. We will continue to monitor cash along with the impact of revenues and expenditures on the ending fund balance and will determine any additional Board action to maintain fiscal solvency.

The multi-year projections are based on assumptions identified in this executive summary 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 in the current report and into the future. The Multi-Year Financial Projection assumes that the District will continue to operate in the same manner with all ongoing cost considerations currently in place. These include the cost 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:

	First Interim (2022-2023)	Second Interim (2022-2023)	Year 2 (2023 - 2024)	Year 3 (2024 - 2025)
Beginning Balance July 1, 2022	\$65.8 M	\$65.8 M	\$99.8 M	\$79.7 M
Total Revenues	\$388.7 M	\$392.0 M	\$351.9 M	\$336.5 M
Total Expenditures Including Transfers	-\$362.1 M	-\$358.0 M	-\$372.0 M	-\$367.7 M
Net Increase / (Decrease)	\$ 26.6 M	\$34.0 M	(\$20.1 M)	(\$31.2 M)
Ending Fund Balance July 1, 2023	\$92.4 M	\$99.8 M	\$79.7 M	\$48.5 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 January 31, 2023. This certification reflects that the District will end this year and the next two 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 May Budget Revision on May 10, 2023. 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.

We have returned to our campuses but remain cognizant that uncertainties can still occur. News coming out of Sacramento has continued to change the economic forecasts for the 2023-24 fiscal year since the release of the Governor's January Budget. 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. The cost increases and chronic inflation related to these items are estimated to grow faster than new revenues coming into the District. As a result, deficit spending is still projected and is estimated to total \$59 million over the next three years if no additional reductions are made going into 2024-25. The District's Second Interim Report 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 Second Interim - Budget Assumptions

Description	2022 / 23	2022 / 23
	First Interim	Second Interim
Enrollment (CBEDS) Projected with NPS and Post Seniors	21,653	21,378
Projected Funded Average Daily Attendance (ADA) - 3 yr Aveage	21,346	21,338
East Side Special Ed ADA in County Program	205	200
Based on SSC Dartboard		
Statutory COLA	6.56%	6.56%
Augmentation	6.70%	6.70%
Effective Change in LCFF	13.26%	13.26%
LCFF Target Base	11,102	11,102
LCFF CTE	289	289
LCFF Unduplicated Count Percentage	47.66%	48.92%
LCFF Entitlement	278,394,925	278,850,245
LCFF Entitlement PER ADA	12,918	12,947
Other Revenues:		
Lottery per ADA - Unrestricted	170	170
	3,453,279	3,920,639
Lottery per ADA - Restricted	67	67
	1,419,446	1,391,604
Mandate Cost Block Grant per ADA	67	67
	1,340,785	1,340,785
Title I	3,528,757	3,606,707
Title II	605,190	606,826
Title III	684,078	510,711
Title IV	481,039	463,651
ESSA Comprehensive Supp & Improv	396,837	300,546
CRRSA Act (ESSER) II	0	0
American Rescue Fund (ESSER) III	14,910,682	14,528,768
Expanded Learning Opportunities (ELO) Grant	6,701,089	6,524,513
K-12 Strong Workforce (SWP)	1,392,505	1,377,770
Learning Revcovery Emergency Block Grant	23,181,932	23,181,932
Arts, Music, and Instructional Materials Discretionary Block Grant	13,267,936	8,756,838
Use of Facilities Rental	1,083,090	1,261,798
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 FTE's)	(14.2 FTE's)
New Certificated FTEs	0.0 FTEs	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%	1.6502%
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	2,258,336
Operations:		
Utilities / Communication Rates Increase	10%	10%
Properties / Liabilities Insurance Rates Increase	10%	10%
Board Election Cost	823,000	850,000
OPEB Debt Payment	2,365,432	2,365,432
Contributions:		
Contribution from Restricted Local Funds		
Contribution to Special Ed	(53,256,914)	(51,753,480)
Contribution to Restricted Routine Maintenance:		
From Unrestricted General Fund	(5,242,276)	(4,987,196)
From Redevelopment Funds	(4,757,724)	(5,012,804)
Total Contribution to Restricted Routine Maintenance	(10,000,000)	(10,000,000)
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)	0	0
Transfer to Property & Liabilities Fund (F67)	(100,000)	0

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

Categories	2022/23 First Interim			2022/23 Second Interim			Variance
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	
Revenues							
LCFF	278,394,925	-	278,394,925	285,213,448	-	285,213,448	6,818,523
One-time Discretionary Block Grant			-			-	-
Federal	-	33,996,126	33,996,126	-	32,566,132	32,566,132	(1,429,994)
Other State	4,828,888	58,664,340	63,493,228	5,296,248	55,224,743	60,520,991	(2,972,237)
Local	4,834,477	8,005,429	12,839,906	5,130,250	8,587,165	13,717,415	877,510
Total Revenues	288,058,290	100,665,895	388,724,185	295,639,946	96,378,040	392,017,987	3,293,802
Expenditures							
Certificated Salaries	113,998,923	36,772,347	150,771,270	114,931,325	36,497,964	151,429,289	658,019
Classified Salaries	22,430,703	14,185,015	36,615,718	22,558,148	13,447,886	36,006,033	(609,685)
Employee Benefits	65,259,163	40,908,917	106,168,080	64,433,734	39,953,257	104,386,991	(1,781,089)
Books & Supplies	2,507,022	10,091,331	12,598,353	1,914,214	7,995,640	9,909,854	(2,688,499)
Operation & Contracted Services	24,339,790	22,852,943	47,192,733	24,386,590	22,399,542	46,786,132	(406,601)
Capital Outlay	48,350	193,277	241,627	48,350	299,853	348,203	106,576
Other Outgo & ROC/P Transfer	3,725,763	3,005,909	6,731,672	3,768,103	3,695,106	7,463,209	731,537
Direct Support/Indirect Costs	(3,570,372)	2,923,293	(647,079)	(3,710,539)	3,016,551	(693,987)	(46,908)
Debt Services	2,365,432	-	2,365,432	2,365,432	-	2,365,432	-
Total Expenditures	231,104,774	130,933,032	362,037,806	230,695,356	127,305,801	358,001,157	(4,036,650)
Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources & Uses	56,953,515	(30,267,137)	26,686,378	64,944,590	(30,927,760)	34,016,830	7,330,452
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)
Add:							
Transfer from	-	-	-	-	-	-	-
Transfer from Gen Reserve F17	-	-	-	-	-	-	-
Transfer from Other Restricted Programs	-	-	-	-	-	-	-
Contribute to Special Ed	(53,256,914)	53,256,914	-	(51,753,480)	51,753,480	-	-
Contribute to Restricted Routine Maintenance	(5,242,276)	5,242,276	-	(4,987,196)	4,987,196	-	-
Contribute to Other Restricted Program	-	-	-	-	-	-	-
Net Increase (Decrease) in Fund Balance	(1,645,675)	28,232,053	26,586,378	8,203,914	25,812,916	34,016,830	7,430,452
BEGINNING BALANCE	\$ 49,583,173	\$ 16,219,259	\$ 65,802,432	\$ 49,583,173	\$ 16,219,259	\$ 65,802,432	\$ -
ENDING FUND BALANCE	47,937,498	44,451,312	92,388,810	57,787,087	42,032,174	99,819,262	7,430,452
Components of Ending Fund Balance							
Revolving Cash	9,000		9,000	9,000		9,000	-
Stores	133,826		133,826	133,826		133,826	-
Legally Restricted Reserve		44,451,312	44,451,312		42,032,174	42,032,174	(2,419,138)
Assigned							
Carryover			-			-	-
Supplemental			-			-	-
For Fiscal Solvency and 3% MYP Reserve	31,270,000		31,270,000	31,270,000		31,270,000	
Declining Enrollment Reserve	5,551,419		5,551,419	15,633,670		15,633,670	10,082,251
Prepaid Expenditures	\$ 109,118		109,118	\$ -		-	(109,118)
3% Reserve for Economic Uncertainties	10,864,135		10,864,135	10,740,591		10,740,591	(123,544)
Unassigned/Unappropriated	\$ 0	\$ (0)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
	3.00%			3.00%			

**East Side Union High School District
General Fund Unrestricted LCAP Supplemental**

Categories	2022/23 First Interim Supplemental	2022/23 Second Interim Supplemental	Variance
Revenues			
LCFF	23,400,395	24,004,482	604,087
Federal	-	-	-
Other State	-	-	-
Local	-	-	-
Total Revenues	23,400,395	24,004,482	604,087
Expenditures			
Certificated Salaries	10,355,763	10,346,109	(9,654)
Classified Salaries	1,297,496	1,439,872	142,376
Employee Benefits	5,390,962	5,374,062	(16,900)
Books & Supplies	94,000	164,399	70,399
Operation & Contracted Services	3,613,609	3,602,248	(11,360)
Capital Outlay	-	-	-
Total Expenditures	20,751,830	20,926,690	174,860
Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources & Uses	2,648,565	3,077,792	429,227
Other Sources / Uses			
Net Increase (Decrease) in Fund Balance	2,648,565	3,077,792	429,227
BEGINNING BALANCE	\$ 2,128,748	\$ 2,128,748	\$ -
Fund Balance Adjustment	-	-	-
Ending Fund Balance	\$ 4,777,313	\$ 5,206,540	\$ 429,227

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

Categories	2022/23 First Interim			2022/23 Second Interim		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Components of Ending Fund Balance						
District Revolving Cash	9,000		9,000	9,000		9,000
District Warehouse Store	133,826		133,826	133,826		133,826
Site Projected Carryover			-			-
Supplemental			-			-
For Fiscal Solvency and 3% MYP Reserve	31,270,000		31,270,000	31,270,000		31,270,000
Declining Enrollment Reserve	5,551,420			15,633,671		15,633,671
Prepaid Expenditures	109,118			-		-
3% Reserve for Economic Uncertainties	10,864,135		10,864,135	10,740,591		10,740,591
For Balancing Multi-Year Projection	(0.00)		(0)	(0.00)		(0)
Restricted Categorical Programs			-			-
Medi-Cal Billing Option		882,900	882,900		833,025	833,025
Restricted Lottery		342,652	342,652		314,810	314,810
Special Ed Low Incidence		542,994	542,994		-	-
Special Ed Dispute Prevention		-	-		279,458	279,458
Special Ed Learning Recovery Support		-	-		1,326,277	1,326,277
Special Ed Mental Health		-	-		713,092	713,092
Arts, Music, and Instr Matls Block Grant		13,267,936	13,267,936		8,606,838	8,606,838
Child Nutrition: KIT Grants		-	-		-	-
Classified Sch Employee PD Block Grant		96,804	96,804		96,804	96,804
Educator Effectiveness & A-G		4,747,418	4,747,418		4,744,311	4,744,311
ESSERS III, ELO and IPO		364,917	364,917		372,805	372,805
Learning Recovery Emergency Block Grant		23,181,932	23,181,932		23,181,932	23,181,932
Ethnic Studies Block Grant		558,473	558,473		558,473	558,473
Restricted Routine Maintenance		465,286	465,286		1,004,349	1,004,349
Unassigned/Unappropriated	\$ 47,937,499	\$ 44,451,312	\$ 92,388,811	\$ 57,787,088	\$ 42,032,175	\$ 99,819,263

3.00%

3.00%

**East Side Union High School District
General Fund Unrestricted LCAP Supplemental**

Categories	2022/23 First Interim Supplemental	2022/23 Second Interim Supplemental	Variance
Revenues			
LCFF	23,400,395	24,004,482	604,087
Federal	-	-	-
Other State	-	-	-
Local	-	-	-
Total Revenues	23,400,395	24,004,482	604,087
Expenditures			
Certificated Salaries	10,355,763	10,346,109	(9,654)
Classified Salaries	1,297,496	1,439,872	142,376
Employee Benefits	5,390,962	5,374,062	(16,900)
Books & Supplies	94,000	164,399	70,399
Operation & Contracted Services	3,613,609	3,602,248	(11,360)
Capital Outlay	-	-	-
Total Expenditures	20,751,830	20,926,690	174,860
Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources & Uses	2,648,565	3,077,792	429,227
Other Sources / Uses			
Net Increase (Decrease) in Fund Balance	2,648,565	3,077,792	429,227
BEGINNING BALANCE	\$ 2,128,748	\$ 2,128,748	\$ -
Fund Balance Adjustment	-	-	-
Ending Fund Balance	\$ 4,777,313	\$ 5,206,540	\$ 429,227

SECTION 2

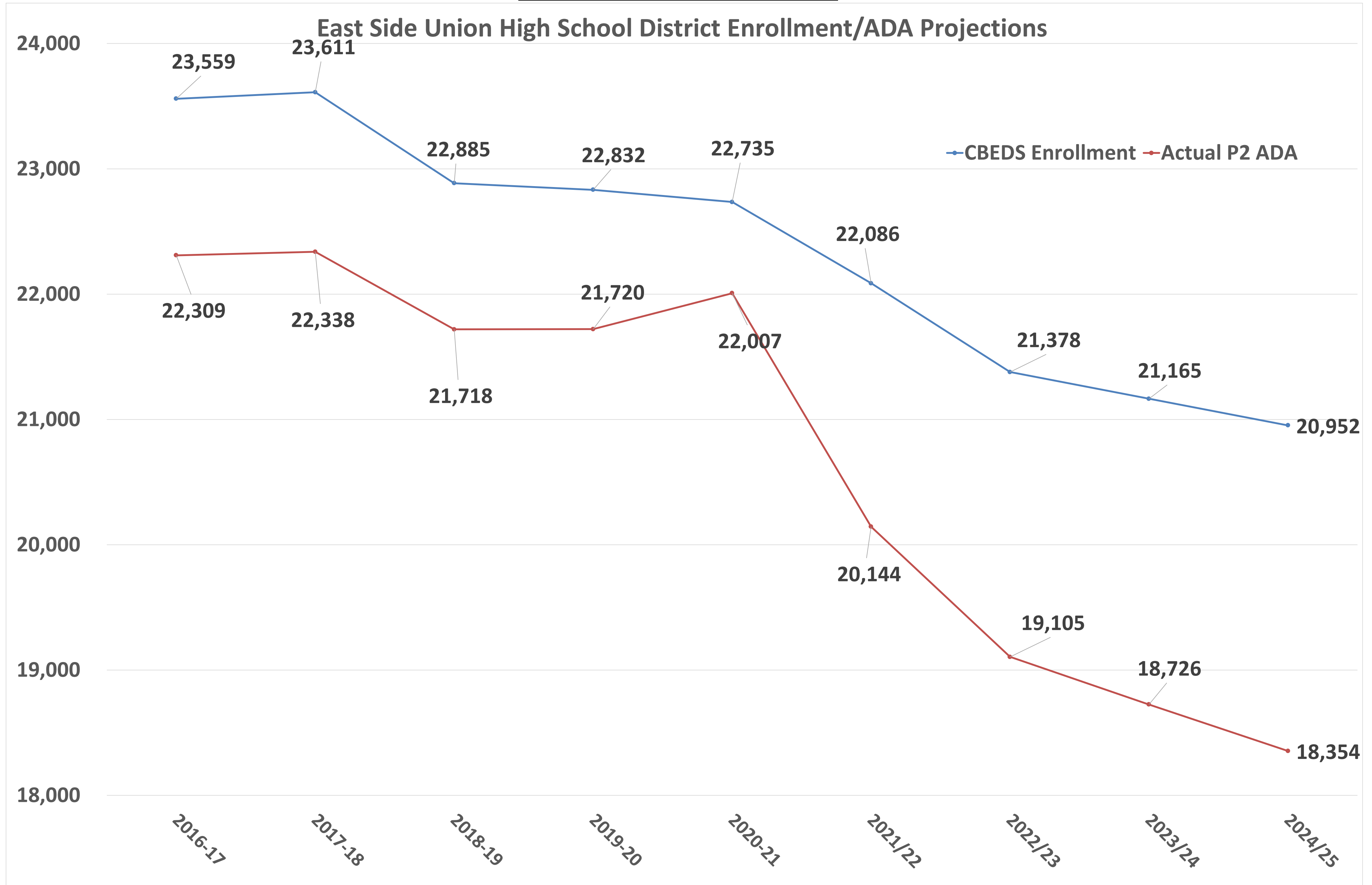
Enrollment and Average Daily Attendance (ADA) Update Through 2024/25

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	4944	5287	5157
10	5626	5609	5692	5482	5459	5290	5105	4944	5287
11	5981	5666	5580	5723	5487	5429	5367	5105	4944
12	5817	6096	5695	5715	5946	5833	5499	5367	5105
Adult Transition Program	172	188	179	178	179	173	171	179	179
NPS	74	55	51	59	54	56	62	55	55
Total CBEDS Enrollment	23,287	23,336	22,606	22,576	22,488	21,844	21,148	20,937	20,727
COE Sp Ed	272	275	279	256	247	242	230	228	225
Actual P2 ADA	22,309	22,338	21,718	21,720	22,007	20,144	19,105	18,726	18,354
Enrollment to ADA %	94.69%	94.61%	94.90%	95.13%	96.80%	91.21%	89.37%	88.47%	87.60%

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.

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 Second Interim - Budget Assumptions

	2022 / 23	2023 / 24	2024 / 25
Description	Second Interim	Projection Year 1	Projection Year 2
Enrollment (CBEDS) Projected with NPS and Post Seniors	21,378	21,164	20,953
Projected Funded Average Daily Attendance (ADA) - 3 yr Average	21,338	20,482	19,405
East Side Special Ed ADA in County Program	200	198	196
Based on SSC Dartboard			
Statutory COLA	6.56%	8.13%	3.54%
Augmentation	6.70%	0.00%	0.00%
Effective Change in LCFF	13.26%	8.13%	3.54%
LCFF Target Base	11,102	12,005	12,430
LCFF CTE	289	312	323
LCFF Unduplicated Count Percentage	48.92%	49.38%	49.72%
LCFF Entitlement	278,850,245	289,502,094	284,511,703
LCFF Entitlement PER ADA	12,947	13,999	14,515
Other Revenues:			
Lottery per ADA - Unrestricted	170	170	170
	3,920,639	3,495,705	3,459,624
Lottery per ADA - Restricted	67	67	67
	1,391,604	1,377,719	1,363,499
Mandate Cost Block Grant per ADA	67	73	75
	1,340,785	1,375,882	1,396,232
Title I	3,606,707	3,559,434	3,559,434
Title II	606,826	610,802	610,802
Title III	510,711	504,528	504,528
Title IV	463,651	231,222	231,222
ESSA Comprehensive Supp & Improv	300,546	315,573	315,573
CRRSA Act (ESSER) II	0	0	0
American Rescue Fund (ESSER) III	14,528,768	11,041,579	0
Expanded Learning Opportunities (ELO) Grant	6,524,513	0	0
K-12 Strong Workforce (SWP)	1,377,770	1,217,155	1,217,155
Learning Recovery Emergency Block Grant	23,181,932	0	0
Arts, Music, and Instructional Materials Discretionary Block Grant	8,756,838	0	0
Use of Facilities Rental	1,261,798	1,261,798	1,261,798
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)	(7.0 FTEs)	(7.0 FTEs)
New Certificated FTEs	0 FTEs		
Reduction In Force Strategy			
Certificated Staff	(0.0 FTEs)	(0.0 FTEs)	(0.0 FTEs)
Classified Staff	(0.0 FTEs)	(0.0 FTEs)	(0.0 FTEs)
Administrators/Managers/Confidentials	(0.0 FTEs)	(0.0 FTEs)	(0.0 FTEs)
Projected Savings with RIF			
Benefits:			
STRS	19.10%	19.10%	19.10%
PERS	25.37%	27.00%	28.10%
Medicare	1.45%	1.45%	1.45%
OASDI	6.20%	6.20%	6.20%
Workers' Comp	1.6502%	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	2,258,336	2,500,000	2,800,000
Operations:			
Utilities / Communication Rates Increase	10%	10%	10%
Properties / Liabilities Insurance Rates Increase	10%	10%	10%
Board Election Cost	850,000	0	850,000
OPEB Debt Payment	2,365,432	2,412,498	2,464,244
Contributions:			
Contribution from Restricted Local Funds			
Contribution to Special Ed	(51,753,480)	(56,620,697)	(58,612,680)
Contribution to Restricted Routine Maintenance:			
From Unrestricted General Fund	(4,987,196)	(4,987,196)	(4,987,196.00)
From Redevelopment Funds	(5,012,804)	(5,012,804)	(5,012,804.00)
Total Contribution to Restricted Routine Maintenance	(10,000,000)	(10,000,000)	(10,000,000)
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)	0	(100,000)	(100,000)

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

Categories	2022/23 Second Interim			2023/24 Projection			2024/25 Projection		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Revenues									
LCFF	285,213,448	-	285,213,448	289,502,094	-	289,502,094	284,511,703	-	284,511,703
One-time Discretionary Block Grant			-			-			-
Federal	-	32,566,132	32,566,132	-	21,975,460	21,975,460	-	10,947,696	10,947,696
Other State	5,296,248	55,224,743	60,520,991	4,906,411	21,754,584	26,660,995	4,890,680	22,040,364	26,931,044
Local	5,130,250	8,587,165	13,717,415	4,858,210	8,917,280	13,775,491	5,021,579	9,117,280	14,138,860
Total Revenues	295,639,946	96,378,040	392,017,987	299,266,715	52,647,325	351,914,040	294,423,962	42,105,340	336,529,302
Expenditures									
Certificated Salaries	114,931,325	36,497,964	151,429,289	124,044,603	34,494,557	158,539,160	126,046,600	26,342,510	152,389,110
Classified Salaries	22,558,148	13,447,886	36,006,033	23,987,206	14,485,572	38,472,778	24,069,451	13,624,434	37,693,885
RIF Budget Reduction			-			-			-
Employee Benefits	64,433,734	39,953,257	104,386,991	69,016,431	40,288,992	109,305,422	75,157,649	37,148,770	112,306,419
Books & Supplies	1,914,214	7,995,640	9,909,854	2,164,214	8,047,821	10,212,035	2,164,214	6,797,821	8,962,035
Operation & Contracted Services	24,386,590	22,399,542	46,786,132	24,894,811	21,304,182	46,198,993	27,027,022	19,850,742	46,877,764
Capital Outlay	48,350	299,853	348,203	20,000	299,853	319,853	20,000	299,853	319,853
Other Outgo & ROC/P Transfer	3,768,103	3,695,106	7,463,209	4,072,555	3,071,106	7,143,661	4,213,184	3,178,053	7,391,237
Direct Support/Indirect Costs	(3,710,539)	3,016,551	(693,987)	(4,675,946)	4,042,811	(633,135)	(4,344,341)	3,526,621	(817,720)
Debt Services	2,365,432	-	2,365,432	2,412,498	-	2,412,498	2,464,244	-	2,464,244
Total Expenditures	230,695,356	127,305,801	358,001,157	245,936,372	126,034,895	371,971,267	256,818,023	110,768,805	367,586,827
Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources & Uses	64,944,590	(30,927,760)	34,016,830	53,330,343	(73,387,570)	(20,057,227)	37,605,939	(68,663,464)	(31,057,525)
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
Add:									
Transfer from	-	-	-	-	-	-	-	-	-
Transfer from Gen Reserve F17	-	-	-	-	-	-	-	-	-
Transfer from Other Restricted Programs	-	-	-	-	-	-	-	-	-
Contribute to Special Ed	(51,753,480)	51,753,480	-	(56,620,697)	56,620,697	0	(58,612,680)	58,612,680	0
Contribute to Restricted Routine Maintenance	(4,987,196)	4,987,196	-	(4,987,196)	4,987,196	-	(4,987,196)	4,987,196	-
Contribute to Other Restricted Program	-	-	-	-	-	-	-	-	-
Net Increase (Decrease) in Fund Balance	8,203,914	25,812,916	34,016,830	(8,377,550)	(11,779,677)	(20,157,227)	(26,093,937)	(5,063,588)	(31,157,525)
BEGINNING BALANCE	\$ 49,583,173	\$ 16,219,259	\$ 65,802,432	\$ 57,787,087	\$ 42,032,174	\$ 99,819,262	\$ 49,409,537	\$ 30,252,498	\$ 79,662,035
ENDING FUND BALANCE	57,787,087	42,032,174	99,819,262	49,409,537	30,252,498	79,662,035	23,315,601	25,188,910	48,504,510
Components of Ending Fund Balance									
Revolving Cash	9,000		9,000	9,000		9,000	9,000		9,000
Stores	133,826		133,826	133,826		133,826	133,826		133,826
Legally Restricted Reserve		42,032,174	42,032,174		30,252,498	30,252,498		25,188,910	25,188,910
Assigned									
Carryover			-			-			-
Supplemental			-			-			-
For Fiscal Solvency and 3% MYP Reserve	31,270,000		31,270,000	31,270,000		31,270,000			-
Declining Enrollment Reserve	15,633,670		15,633,670	6,834,573		6,834,573	12,142,170		12,142,170
Prepaid Expenditures	\$ -		-			-			-
3% Reserve for Economic Uncertainties	10,740,591		10,740,591	11,162,138		11,162,138	11,030,605		11,030,605
Unassigned/Unappropriated	\$ 0	\$ 0	\$ 0	\$ 0	\$ (0)	\$ (0)	\$ 0	\$ (0)	\$ (0)
	3.00%			3.00%			3.00%		

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

Categories	2022/23 Second Interim			2023/24 Projection			2024/25 Projection		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Components of Ending Fund Balance									
District Revolving Cash	9,000		9,000	9,000		9,000	9,000		9,000
District Warehouse Store	133,826		133,826	133,826		133,826	133,826		133,826
Site Projected Carryover			-			-			-
Supplemental			-			-			-
For Fiscal Solvency and 3% MYP Reserve	31,270,000		31,270,000	31,270,000		31,270,000			-
Declining Enrollment Reserve	15,633,671		15,633,671	6,834,574			12,142,171		
Prepaid Expenditures	-		-						
3% Reserve for Economic Uncertainties	10,740,591		10,740,591	11,162,138		11,162,138	11,030,605		11,030,605
For Balancing Multi-Year Projection	(0.00)		(0)	(0.00)		(0)	0.00		0
Restricted Categorical Programs			-			-			-
Medi-Cal Billing Option		833,025	833,025		80,540	80,540		517,680	517,680
Restricted Lottery		314,810	314,810		937,000	937,000		637,000	637,000
Special Ed Low Incidence		-	-		-	-		-	-
Special Ed Dispute Prevention		279,458	279,458		-	-		-	-
Special Ed Learning Recovery Support		1,326,277	1,326,277		-	-		-	-
Special Ed Mental Health		713,092	713,092		-	-		-	-
Arts, Music, and Instr Matls Block Grant		8,606,838	8,606,838		1,959,613	1,959,613		-	-
Child Nutrition: KIT Grants		-	-		-	-		-	-
Classified Sch Employee PD Block Grant		96,804	96,804		96,804	96,804		-	-
Educator Effectiveness & A-G		4,744,311	4,744,311		2,544,311	2,544,311		600,000	600,000
ESSERS III, ELO and IPO		372,805	372,805		-	-		-	-
Learning Recovery Emergency Block Grant		23,181,932	23,181,932		23,181,932	23,181,932		23,181,932	23,181,932
Ethnic Studies Block Grant		558,473	558,473						
Restricted Routine Maintenance		1,004,349	1,004,349		1,452,298	1,452,298		252,298	252,298
Unassigned/Unappropriated	\$ 57,787,088	\$ 42,032,175	\$ 99,819,263	\$ 49,409,538	\$ 30,252,498	\$ 79,662,036	\$ 23,315,602	\$ 25,188,910	\$ 48,504,511
	3.00%			3.00%			3.00%		

**East Side Union High School District
General Fund Unrestricted LCAP Supplemental**

Categories	2022/23 Second Interim Supplemental	2023/24 Projection Supplemental	2024/25 Projection Supplement
Revenues			
LCFF	24,004,482	25,156,122	24,856,993
Federal	-	-	-
Other State	-	-	-
Local	-	-	-
Total Revenues	24,004,482	25,156,122	24,856,993
Expenditures			
Certificated Salaries	10,346,109	12,805,193	12,997,271
Classified Salaries	1,439,872	1,531,088	1,763,523
Employee Benefits	5,374,062	6,491,277	6,810,442
Books & Supplies	164,399	164,399	164,399
Operation & Contracted Services	3,602,248	3,689,715	3,689,715
Capital Outlay	-	-	-
Total Expenditures	20,926,690	24,681,672	25,425,349
Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources & Uses	3,077,792	474,450	(568,356)
Other Sources / Uses			
Net Increase (Decrease) in Fund Balance	3,077,792	474,450	(568,356)
BEGINNING BALANCE	\$ 2,128,748	\$ 5,206,540	\$ 5,680,990
Fund Balance Adjustment	-	-	-
Ending Fund Balance	\$ 5,206,540	\$ 5,680,990	\$ 5,112,634

**East Side Union High School District
Restricted General Fund**

Categories	2022/23 Second Interim			2023/24 Projection			2024/25 Projection		
	Categorical	Special Ed	Combined	Categorical	Special Ed	Combined	Categorical	Special Ed	Combined
Revenues									
LCFF	0	0	0	0	0	0	0	0	0
Federal	27,968,858	4,597,274	32,566,132	17,378,186	4,597,274	21,975,460	6,350,422	4,597,274	10,947,696
Other State	53,597,252	1,627,491	55,224,743	20,127,093	1,627,491	21,754,584	20,412,873	1,627,491	22,040,364
Local	8,046,942	540,223	8,587,165	8,396,942	520,338	8,917,280	8,596,942	520,338	9,117,280
Total Revenues	89,613,052	6,764,988	96,378,040	45,902,222	6,745,103	52,647,325	35,360,237	6,745,103	42,105,340
Expenditures									
Certificated Salaries	18,064,887	18,433,078	36,497,964	14,407,851	20,086,706	34,494,557	5,954,503	20,388,007	26,342,510
Classified Salaries	6,486,206	6,961,679	13,447,886	6,806,399	7,679,173	14,485,572	5,791,678	7,832,756	13,624,434
Employee Benefits	25,930,377	14,022,880	39,953,257	25,258,461	15,030,531	40,288,992	22,196,377	14,952,393	37,148,770
Books & Supplies	7,268,276	727,364	7,995,640	6,820,457	1,227,364	8,047,821	5,570,457	1,227,364	6,797,821
Operation & Contracted Services	8,544,995	13,854,548	22,399,542	6,324,340	14,979,843	21,304,182	4,124,340	15,726,402	19,850,742
Capital Outlay	299,853	0	299,853	299,853	0	299,853	299,853	0	299,853
Other Outgo & ROC/P Transfer	24,000	3,671,106	3,695,106	0	3,071,106	3,071,106	0	3,178,053	3,178,053
Direct Support/Indirect Costs	1,389,332	1,627,220	3,016,551	1,735,476	2,307,335	4,042,811	1,158,074	2,368,547	3,526,621
Debt Services	0	0	0	0	0	0	0	0	0
Total Expenditures	68,007,926	59,297,875	127,305,801	61,652,837	64,382,058	126,034,895	45,095,282	65,673,523	110,768,805
Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources & Uses	21,605,126	(52,532,887)	(30,927,760)	(15,750,615)	(57,636,955)	(73,387,570)	(9,735,045)	(58,928,420)	(68,663,464)
Other Sources / Uses									
Transfer in / out	4,987,196	51,753,480	56,740,676	4,987,196	56,620,697	61,607,893	4,987,196	58,612,680	63,599,876
Other Transfer in	0	0	0	0	0	0	0	0	0
Net Increase (Decrease) in Fund Balance	26,592,322	(779,407)	25,812,916	(10,763,419)	(1,016,258)	(11,779,677)	(4,747,849)	(315,739)	(5,063,588)
BEGINNING BALANCE	13,121,025	3,098,234	16,219,259	39,713,347	2,318,827	42,032,174	28,949,928	1,302,570	30,252,497
Fund Balance Adjustment to Unrestricted									
ENDING FUND BALANCE	39,713,347	2,318,827	42,032,175	28,949,928	1,302,570	30,252,497	24,202,079	986,831	25,188,909

SECTION 4

Other Funds Update

2022-23 Second Interim – Other Funds

Adult Ed Fund – 11

This fund is primarily used to provide a learning environment that 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 by Federal, State, and 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 \$872 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 with 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 \$44.2 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 the 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 \$6.9 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 \$168.7 million for the fiscal year ending June 30, 2023.

County School Facilities Fund – 35

This fund is established pursuant to Ed Code Section 17070.43 to receive apportionments authorized by the State allocation Board for new school facility construction, modernization projects, and facility hardship grants. For the fiscal year ending June 30, 2023, the fund is projected to have a fund balance of \$8,193.

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 by 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 \$1.9 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 \$5.2 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 \$13 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 First Interim	2022/23 Second Interim	Variance
Revenues			
Federal	736,427	665,347	(71,080)
Other State	8,327,489	8,396,794	69,305
Local	52,178	91,901	39,722
Total Revenues	9,116,094	9,154,041	37,947
Expenditures			
Certificated Salaries	3,581,569	3,526,267	(55,302)
Classified Salaries	1,456,527	1,512,832	56,305
Employee Benefits	2,614,443	2,564,224	(50,218)
Books & Supplies	249,595	282,298	32,703
Operation & Contracted Services	581,357	600,718	19,361
Capital Outlay	1,000	1,000	0
Other Outgo	0	0	0
Direct Support/Indirect Costs	276,174	280,993	4,819
Total Expenditures	8,760,664	8,768,332	7,668
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	355,430	385,709	30,279
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	355,430	385,709	30,279
ENDING BALANCE	2,204,739	2,235,018	30,279

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

Categories	2022/23 First Interim	2022/23 Second Interim	Variance
Revenues			
Federal	631,702	438,111	(193,591)
Other State	2,857,051	3,488,296	631,245
Local	0	2,272	2,272
Total Revenues	3,488,753	3,928,679	439,926
Expenditures			
Certificated Salaries	20,000	20,000	0
Classified Salaries	38,460	38,756	296
Employee Benefits	21,073	21,178	105
Books & Supplies	14,695	14,695	0
Contracted Services	3,283,342	3,688,038	404,697
Direct Support/Indirect Costs	111,183	146,011	34,828
Total Expenditures	3,488,753	3,928,679	439,926
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 First Interim	2022/23 Second Interim	Variance
Revenues			
Other State	40,424	42,383	1,959
Local	14,436	21,063	6,627
Total Revenues	54,860	63,446	8,586
Expenditures			
Classified Salaries	18,969	20,123	1,154
Employee Benefits	52,281	54,978	2,697
Books & Supplies	150,000	150,000	0
Contracted Services	209,126	109,600	(99,526)
Capital Outlay	1,142,000	1,142,000	0
Total Expenditures	1,572,377	1,476,701	(95,675)
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(1,517,517)	(1,413,255)	104,261
Other Financing Sources/Uses			
Transfer In			
BEGINNING BALANCE	2,285,872	2,285,872	0
Audit Adjustment			0
Net Increase (Decrease) in Fund Balance	(1,517,517)	(1,413,255)	104,261
ENDING BALANCE	768,355	872,617	104,261

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

Categories	2022/23 First Interim	2022/23 Second Interim	Variance
Revenues			
Other State	0	0	0
Local	117,093	232,017	114,924
Total Revenues	117,093	232,017	114,924
Expenditures			
Classified Salaries	975,090	1,015,319	40,229
Employee Benefits	392,824	424,394	31,570
Books & Supplies	4,500,000	4,500,000	0
Contracted Services	5,465,000	5,465,000	0
Capital Outlay	1,658,000	4,058,000	2,400,000
Total Expenditures	12,990,914	15,462,713	2,471,799
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(12,873,821)	(15,230,696)	(2,356,875)
Other Financing Sources/Uses			
Other Sources	22,000,000	47,000,000	25,000,000
BEGINNING BALANCE	12,426,525	12,426,525	0
Audit Adjustment for 2015/16			
Net Increase (Decrease) in Fund Balance	9,126,179	31,769,304	22,643,125
ENDING BALANCE	21,552,704	44,195,829	22,643,125

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

Categories	2022/23 First Interim	2022/23 Second Interim	Variance
Revenues			
Other State Revenues			0
Other Local Revenues	233,464	242,849	9,385
Total Revenues	233,464	242,849	9,385
Expenditures			
Classified Salaries	182,030	193,630	11,600
Employee Benefits	112,328	119,641	7,312
Books & Supplies	507,400	507,400	0
Contracted Services	109,658	110,100	442
Capital Outlay	6,926,500	6,926,500	0
Total Expenditures	7,837,917	7,857,271	19,355
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(7,604,453)	(7,614,422)	(9,969)
Other Financing Sources/Uses			
Other Sources	0	0	0
BEGINNING BALANCE	27,409,998	27,409,998	0
Audit Adjustment			0
Net Increase (Decrease) in Fund Balance	(7,604,453)	(7,614,422)	(9,969)
ENDING BALANCE	19,805,546	19,795,576	(9,969)

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

Categories	2022/23 First Interim	2022/23 Second Interim	Variance
Revenues			
Other State	0	0	0
Local	56,315	86,731	30,416
Total Revenues	56,315	86,731	30,416
Expenditures			
Classified Salaries	70,165	74,812	4,646
Employee Benefits	44,031	46,966	2,935
Books & Supplies	254,950	254,950	0
Contracted Services	109,158	109,600	442
Capital Outlay	2,288,600	2,288,600	0
Other Outgo	0	0	0
Direct Support/Indirect Costs	0	0	0
Total Expenditures	2,766,904	2,774,928	8,024
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(2,710,589)	(2,688,197)	22,392
Other Financing Sources/Uses			
Other Sources	0	2,373,477	2,373,477
BEGINNING BALANCE	7,222,313	7,222,313	0
Audit Adjustment for 2014/15			0
Net Increase (Decrease) in Fund Balance	(2,710,589)	(314,720)	2,395,869
ENDING BALANCE	4,511,724	6,907,593	2,395,869

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

Categories	2022/23 First Interim	2022/23 Second Interim	Variance
Revenues			
Other State	0	0	0
Local	848,143	783,949	(64,194)
Total Revenues	848,143	783,949	(64,194)
Expenditures			
Books & Supplies	20,000	208,770	188,770
Operation and Contracted Services	184,000	157,594	(26,406)
Capital Outlay	605,000	416,789	(188,211)
Other Financing Uses	0	0	0
Total Expenditures	809,000	783,153	(25,847)
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	39,143	796	(38,347)
Other Financing Sources/Uses			
Transfer In	0	0	0
BEGINNING BALANCE	13,331,218	13,331,218	0
Net Increase (Decrease) in Fund Balance	39,143	796	(38,347)
ENDING BALANCE	13,370,361	13,332,014	(38,347)

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

Fund - 26

Categories	2022/23 First Interim	2022/23 Second Interim	Variance
Revenues			
Local	2,034,684	2,981,483	946,799
Total Revenues	2,034,684	2,981,483	946,799
Expenditures			
Classified Salaries	1,491,319	1,589,920	98,600
Employee Benefits	932,498	994,567	62,070
Books & Supplies	3,317,500	3,317,500	0
Contracted Services	278,800	283,000	4,200
Capital Outlay	66,411,461	66,411,461	0
Total Expenditures	72,431,578	72,596,448	164,870
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(70,396,894)	(69,614,965)	781,929
Other Financing Sources/Uses			
Other Sources	0	0	0
Transfer In			
BEGINNING BALANCE	238,318,092	238,318,092	0
Audit Adjustment			0
Net Increase (Decrease) in Fund Balance	(70,396,894)	(69,614,965)	781,929
ENDING BALANCE	167,921,199	168,703,127	781,929

EAST SIDE UNION HIGH SCHOOL DISTRICT
School Facilities Fund
Fund - 35

Categories	2022/23 Adopted Budget	2022/23 First Interim	2022/23 Second Interim	Variance
Revenues				
Other State Revenues			2,373,477	2,373,477
Other Local Revenues	0	0	8,193	8,193
Total Revenues	0	0	2,381,670	2,381,670
Expenditures				
Classified Salaries	0	0	0	0
Employee Benefits	0	0	0	0
Books & Supplies	0	0	0	0
Contracted Services	0	0	0	0
Capital Outlay	0	0	0	0
Other Outgo	0	0	2,373,477	2,373,477
Total Expenditures	0	0	2,373,477	2,373,477
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	0	0	8,193	8,193
Other Financing Sources/Uses				
Other Sources	0	0	0	0
BEGINNING BALANCE	0	0	0	0
Audit Adjustment	0			0
Net Increase (Decrease) in Fund Balance	0	0	8,193	8,193
ENDING BALANCE	0	0	8,193	8,193

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

Categories	2022/23 First Interim	2022/23 Second Interim	Variance
Revenues			
Federal	5,503,334	5,494,619	(8,715)
Other State	4,032,637	4,324,958	292,322
Local	97,043	93,354	(3,689)
Total Revenues	9,633,013	9,912,931	279,918
Expenditures			
Classified Salaries	3,748,189	3,772,879	24,691
Employee Benefits	2,557,633	2,698,495	140,862
Books & Supplies	2,744,157	2,210,953	(533,204)
Contracted Services	258,699	262,604	3,905
Capital Outlay	0	0	0
Direct Support/Indirect Costs	259,720	266,983	7,263
Total Expenditures	9,568,398	9,211,914	(356,484)
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	64,615	701,017	636,402
Other Financing Sources/Uses			
Transfer In / Contribution from General Fund	0	0	0
BEGINNING BALANCE	1,289,986	1,289,986	0
Net Increase (Decrease) in Fund Balance	64,615	701,017	636,402
ENDING BALANCE	1,354,602	1,991,003	636,402

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

Categories	2022/23 First Interim	2022/23 Second Interim	Variance
Revenues			
Local	250,000	170,000	(80,000)
Total Revenues	250,000	170,000	(80,000)
Expenditures			
Classified Salaries	0	0	0
Employee Benefits	0	0	0
Books & Supplies	35,000	24,172	(10,828)
Contracted Services / Operations	450,000	280,492	(169,508)
Other Outgo	0	0	0
Total Expenditures	485,000	304,664	(180,336)
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(235,000)	(134,664)	100,336
Other Financing Sources/Uses			
Transfer In	100,000	0	(100,000)
BEGINNING BALANCE	336,612	336,612	0
Net Increase (Decrease) in Fund Balance	(135,000)	(134,664)	336
ENDING BALANCE	201,612	201,948	336

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

Categories	2022/23 First Interim	2022/23 Second 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	12,628,298	(357,702)
Total Expenditures	12,986,000	12,628,298	(357,702)
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	817,919	1,175,621	357,702
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	1,175,621	357,702
ENDING BALANCE	4,870,825	5,228,527	357,702

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

Categories	2022/23 First Interim	2022/23 Second 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	2,258,336	(269,647)
Total Expenditures	2,527,983	2,258,336	(269,647)
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(1,037,983)	(768,336)	269,647
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)	(768,336)	269,647
ENDING BALANCE	12,787,644	13,057,291	269,647

EAST SIDE UNION HIGH SCHOOL DISTRICT
Scholarship Fund
Fund - 73

Categories	2022/23 First Interim	2022/23 Second 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

Data Supplied For:					
Form	Description	2022-23 Original Budget	2022-23 Board Approved Operating Budget	2022-23 Actuals to Date	2022-23 Projected Totals
01I	General Fund/County School Service Fund	GS	GS	GS	GS
08I	Student Activity Special Revenue Fund	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			G	G
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
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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: March 16, 2023 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

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

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

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

Contact person for additional information on the interim report:

Name: Silvia Pelayo Telephone: 408-347-5220
Title: Director of Finance E-mail: pelayos@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 first interim.		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 first interim.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.	X	
4	Local Control Funding Formula (LCFF) Revenue	Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.		X
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.	X	
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.		X
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since first interim meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		X
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	
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 first interim that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since first interim by more than five percent?		X

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

S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since first interim by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X
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 first interim in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since first interim in self-insurance liabilities?	X	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1b)	X	
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	
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	278,394,925.00	189,177,954.48	285,213,448.00	6,818,523.00	2.4%
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	4,828,888.00	3,143,811.11	5,296,248.42	467,360.42	9.7%
4) Other Local Revenue		8600-8799	4,220,708.00	5,034,021.73	2,655,915.50	5,130,249.95	96,228.22	1.9%
5) TOTAL, REVENUES			286,961,745.00	288,257,834.73	194,977,681.09	295,639,946.37		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	115,614,428.48	114,000,606.15	70,472,614.39	114,931,325.00	(930,718.85)	-0.8%
2) Classified Salaries		2000-2999	22,430,662.00	22,443,273.01	12,572,643.32	22,558,147.00	(114,873.99)	-0.5%
3) Employee Benefits		3000-3999	65,914,157.91	65,260,167.40	39,433,797.79	64,433,734.00	826,433.40	1.3%
4) Books and Supplies		4000-4999	1,539,391.22	2,693,825.40	666,603.60	1,914,214.09	779,611.31	28.9%
5) Services and Other Operating Expenditures		5000-5999	21,581,204.49	24,356,687.92	11,700,537.30	24,386,587.67	(29,899.75)	-0.1%
6) Capital Outlay		6000-6999	5,000.00	48,350.00	32,431.88	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	1,972,462.94	6,133,535.00	(42,340.00)	-0.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,725,847.00)	(3,570,474.71)	(1,738,245.00)	(3,710,538.53)	140,063.82	-3.9%
9) TOTAL, EXPENDITURES			229,450,192.10	231,323,630.17	135,112,846.22	230,695,354.23		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			57,511,552.90	56,934,204.56	59,864,834.87	64,944,592.14		
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	100,000.24	.24	.24	100,000.00	100.0%
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)	(58,499,190.00)	0.00	(56,740,676.00)	1,758,514.00	-3.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(59,832,421.00)	(58,599,190.24)	(.24)	(56,740,676.24)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)								
			(2,320,868.10)	(1,664,985.68)	59,864,834.63	8,203,915.90		
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	47,918,187.38		57,787,088.96		
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	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

2022-23 Second 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	5,722,188.38		15,633,670.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	10,783,173.00	10,783,173.00		10,740,592.96		
Unassigned/Unappropriated Amount		9790	(.26)	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	124,242,087.00	116,224,489.00	66,535,987.00	116,778,083.00	553,594.00	0.5%
Education Protection Account State Aid - Current Year		8012	32,151,673.00	53,321,807.00	34,816,162.00	53,615,015.00	293,208.00	0.5%
State Aid - Prior Years		8019	0.00	0.00	0.00	6,363,203.00	6,363,203.00	New
Tax Relief Subventions								
Homeowners' Exemptions		8021	481,000.00	471,000.00	164,585.38	471,000.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	115,123,000.00	123,535,000.00	67,579,590.92	123,535,000.00	0.00	0.0%
Unsecured Roll Taxes		8042	7,846,000.00	7,448,000.00	7,806,535.07	7,448,000.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	8,230,000.00	10,154,000.00	11,165,131.61	10,154,000.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(38,670,000.00)	(31,873,000.00)	0.00	(31,873,000.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	13,465,000.00	15,899,000.00	8,090,676.50	15,899,000.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			262,868,760.00	295,180,296.00	196,158,668.48	302,390,301.00	7,210,005.00	2.4%
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)	(16,785,371.00)	(6,980,714.00)	(17,176,853.00)	(391,482.00)	2.3%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			247,912,149.00	278,394,925.00	189,177,954.48	285,213,448.00	6,818,523.00	2.4%
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		

Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
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	1,340,785.00	1,340,785.00	1,340,785.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	3,453,279.00	3,453,279.00	1,788,080.11	3,920,639.42	467,360.42	13.5%
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	14,946.00	34,824.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			34,828,888.00	4,828,888.00	3,143,811.11	5,296,248.42	467,360.42	9.7%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
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	528,248.33	1,326,596.00	0.00	0.0%
Interest		8660	510,000.00	510,000.00	293,234.13	570,000.00	60,000.00	11.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	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	62,684.86	110,000.00	35,000.00	46.7%
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	1,277,172.98	692,471.91	1,261,797.82	(15,375.16)	-1.2%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	20,000.00	28,696.62	10,329.61	20,000.00	(8,696.62)	-30.3%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	1,134,928.00	1,666,556.13	1,068,946.66	1,691,856.13	25,300.00	1.5%
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	5,034,021.73	2,655,915.50	5,130,249.95	96,228.22	1.9%
TOTAL, REVENUES			286,961,745.00	288,257,834.73	194,977,681.09	295,639,946.37	7,382,111.64	2.6%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	90,858,610.48	90,857,760.22	56,521,214.03	91,116,557.00	(258,796.78)	-0.3%
Certificated Pupil Support Salaries		1200	10,575,372.00	10,575,372.00	6,262,507.76	10,595,469.00	(20,097.00)	-0.2%
Certificated Supervisors' and Administrators' Salaries		1300	8,507,833.00	6,895,328.00	4,093,911.19	7,027,918.00	(132,590.00)	-1.9%
Other Certificated Salaries		1900	5,672,613.00	5,672,145.93	3,594,981.41	6,191,381.00	(519,235.07)	-9.2%
TOTAL, CERTIFICATED SALARIES			115,614,428.48	114,000,606.15	70,472,614.39	114,931,325.00	(930,718.85)	-0.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	33,235.00	33,235.00	0.00	0.00	33,235.00	100.0%
Classified Support Salaries		2200	6,937,011.00	6,953,520.00	4,029,669.71	7,105,677.00	(152,157.00)	-2.2%
Classified Supervisors' and Administrators' Salaries		2300	1,729,952.00	1,729,952.00	932,300.95	1,596,311.00	133,641.00	7.7%
Clerical, Technical and Office Salaries		2400	10,608,312.00	10,604,414.01	5,986,803.26	10,498,006.00	106,408.01	1.0%
Other Classified Salaries		2900	3,122,152.00	3,122,152.00	1,623,869.40	3,358,153.00	(236,001.00)	-7.6%
TOTAL, CLASSIFIED SALARIES			22,430,662.00	22,443,273.01	12,572,643.32	22,558,147.00	(114,873.99)	-0.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	22,173,778.66	21,869,943.63	13,133,430.75	21,389,275.00	480,668.63	2.2%
PERS		3201-3202	5,830,345.00	5,830,345.00	3,287,575.75	6,085,575.00	(255,230.00)	-4.4%
OASDI/Medicare/Alternative		3301-3302	3,504,573.22	3,481,556.93	2,064,566.17	3,656,511.00	(174,954.07)	-5.0%
Health and Welfare Benefits		3401-3402	29,853,549.60	29,562,258.60	17,202,538.12	28,901,883.00	660,375.60	2.2%
Unemployment Insurance		3501-3502	689,995.49	682,041.14	415,823.65	688,052.00	(6,010.86)	-0.9%
Workers' Compensation		3601-3602	2,420,613.94	2,392,720.10	1,372,647.15	2,271,136.00	121,584.10	5.1%
OPEB, Allocated		3701-3702	0.00	0.00	515,914.20	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	65,260,167.40	39,433,797.79	64,433,734.00	826,433.40	1.3%
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	43,608.09	4,624.12	43,608.09	0.00	0.0%
Materials and Supplies		4300	1,412,116.22	2,541,130.35	629,650.49	1,781,830.00	759,300.35	29.9%
Noncapitalized Equipment		4400	90,949.00	109,086.96	32,328.99	88,776.00	20,310.96	18.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,539,391.22	2,693,825.40	666,603.60	1,914,214.09	779,611.31	28.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	6,256,011.00	6,091,011.00	2,727,716.33	5,942,824.00	148,187.00	2.4%

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	146,688.00	71,366.54	113,737.00	32,951.00	22.5%
Dues and Memberships		5300	34,972.00	37,342.00	31,666.00	37,342.00	0.00	0.0%
Insurance		5400-5450	2,413,366.00	2,413,366.00	2,290,627.41	2,390,627.00	22,739.00	0.9%
Operations and Housekeeping Services		5500	4,905,718.49	4,905,718.49	3,141,027.62	5,705,719.00	(800,000.51)	-16.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,498,245.00	1,507,857.02	503,605.89	1,491,915.02	15,942.00	1.1%
Transfers of Direct Costs		5710	(61,557.00)	(43,865.00)	(27,992.66)	(57,425.67)	13,560.67	-30.9%
Transfers of Direct Costs - Interfund		5750	(61,000.00)	(62,452.18)	(20,056.12)	(56,594.03)	(5,858.15)	9.4%
Professional/Consulting Services and Operating Expenditures		5800	5,376,566.00	8,218,682.24	2,470,600.70	7,686,103.00	532,579.24	6.5%
Communications		5900	1,099,475.00	1,142,340.35	511,975.59	1,132,340.35	10,000.00	0.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			21,581,204.49	24,356,687.92	11,700,537.30	24,386,587.67	(29,899.75)	-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	32,431.88	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	32,431.88	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	1,872,462.94	3,668,103.00	(42,340.00)	-1.2%
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	1,972,462.94	6,133,535.00	(42,340.00)	-0.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(2,993,377.00)	(2,923,396.86)	(1,437,838.00)	(3,016,551.43)	93,154.57	-3.2%
Transfers of Indirect Costs - Interfund		7350	(732,470.00)	(647,077.85)	(300,407.00)	(693,987.10)	46,909.25	-7.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(3,725,847.00)	(3,570,474.71)	(1,738,245.00)	(3,710,538.53)	140,063.82	-3.9%
TOTAL, EXPENDITURES			229,450,192.10	231,323,630.17	135,112,846.22	230,695,354.23	628,275.94	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	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	100,000.00	100,000.24	.24	.24	100,000.00	100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,050,595.00	100,000.24	.24	.24	100,000.00	100.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(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)	(58,499,190.00)	0.00	(56,740,676.00)	1,758,514.00	-3.0%

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			(57,781,826.00)	(58,499,190.00)	0.00	(56,740,676.00)	1,758,514.00	-3.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(59,832,421.00)	(58,599,190.24)	(.24)	(56,740,676.24)	1,858,514.00	-3.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	35,689,277.00	34,087,025.12	7,593,273.39	32,566,132.21	(1,520,892.91)	-4.5%
3) Other State Revenue		8300-8599	25,533,561.00	58,664,339.30	23,344,741.53	55,224,743.57	(3,439,595.73)	-5.9%
4) Other Local Revenue		8600-8799	7,946,162.24	8,495,516.47	5,394,429.54	8,587,165.49	91,649.02	1.1%
5) TOTAL, REVENUES			69,169,000.24	101,246,880.89	36,332,444.46	96,378,041.27		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	37,283,260.00	36,781,759.33	19,131,435.22	36,497,968.13	283,791.20	0.8%
2) Classified Salaries		2000-2999	14,212,169.00	14,195,502.26	7,639,556.48	13,447,882.62	747,619.64	5.3%
3) Employee Benefits		3000-3999	41,985,373.24	40,915,810.46	13,239,188.26	39,953,258.71	962,551.75	2.4%
4) Books and Supplies		4000-4999	6,219,027.00	9,330,211.29	1,663,308.27	7,995,640.81	1,334,570.48	14.3%
5) Services and Other Operating Expenditures		5000-5999	22,705,570.00	24,098,153.24	8,051,393.12	22,399,542.03	1,698,611.21	7.0%
6) Capital Outlay		6000-6999	32,000.00	263,276.80	77,017.13	299,853.10	(36,576.30)	-13.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,507,539.00	3,005,909.00	92,586.00	3,695,106.00	(689,197.00)	-22.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	2,993,377.00	2,923,396.86	1,437,838.00	3,016,550.43	(93,153.57)	-3.2%
9) TOTAL, EXPENDITURES			127,938,315.24	131,514,019.24	51,332,322.48	127,305,801.83		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(58,769,315.00)	(30,267,138.35)	(14,999,878.02)	(30,927,760.56)		
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	58,499,190.00	0.00	56,740,676.00	(1,758,514.00)	-3.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			57,781,826.00	58,499,190.24	.24	56,740,676.24		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(987,489.00)	28,232,051.89	(14,999,877.78)	25,812,915.68		
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)			15,231,769.76	44,451,310.65		42,032,174.44		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (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	15,231,770.00	44,451,310.65		42,032,174.44		
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	4,331,378.00	(529,041.07)	-10.9%
Special Education Discretionary Grants		8182	251,909.00	265,896.00	0.00	265,896.00	0.00	0.0%

Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	3,979,512.00	3,612,177.90	2,263,935.45	3,606,707.47	(5,470.43)	-0.2%
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	605,190.15	260,276.76	606,825.93	1,635.78	0.3%
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	684,077.99	221,319.46	510,711.21	(173,366.78)	-25.3%
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	1,064,262.19	450,493.94	929,998.38	(134,263.81)	-12.6%
Career and Technical Education	3500-3599	8290	609,449.00	539,765.69	5,264.68	403,938.91	(135,826.78)	-25.2%
All Other Federal Revenue	All Other	8290	23,707,464.00	22,455,236.13	4,391,983.10	21,910,676.31	(544,559.82)	-2.4%
TOTAL, FEDERAL REVENUE			35,689,277.00	34,087,025.12	7,593,273.39	32,566,132.21	(1,520,892.91)	-4.5%
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	1,419,446.00	273,295.55	1,391,604.00	(27,842.00)	-2.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	24,156,487.00	57,220,893.30	23,071,445.98	53,809,139.57	(3,411,753.73)	-6.0%
TOTAL, OTHER STATE REVENUE			25,533,561.00	58,664,339.30	23,344,741.53	55,224,743.57	(3,439,595.73)	-5.9%
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	2,412,292.27	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	24,066.75	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	3,608,792.47	2,958,070.52	3,610,903.49	2,111.02	0.1%
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								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	414,000.00	414,000.00	0.00	503,538.00	89,538.00	21.6%
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	8,495,516.47	5,394,429.54	8,587,165.49	91,649.02	1.1%
TOTAL, REVENUES			69,169,000.24	101,246,880.89	36,332,444.46	96,378,041.27	(4,868,839.62)	-4.8%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	19,192,083.00	18,697,212.47	8,672,261.95	18,596,054.32	101,158.15	0.5%
Certificated Pupil Support Salaries		1200	3,295,144.00	3,303,227.95	1,935,788.67	3,292,002.60	11,225.35	0.3%
Certificated Supervisors' and Administrators' Salaries		1300	2,010,382.00	1,989,399.23	1,156,498.86	1,989,986.88	(587.65)	0.0%
Other Certificated Salaries		1900	12,785,651.00	12,791,919.68	7,366,885.74	12,619,924.33	171,995.35	1.3%
TOTAL, CERTIFICATED SALARIES			37,283,260.00	36,781,759.33	19,131,435.22	36,497,968.13	283,791.20	0.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	7,666,749.00	7,685,481.54	4,143,491.03	7,196,089.50	489,392.04	6.4%
Classified Support Salaries		2200	3,447,624.00	3,391,667.88	1,841,793.79	3,390,642.50	1,025.38	0.0%
Classified Supervisors' and Administrators' Salaries		2300	552,923.00	514,568.76	292,452.58	515,580.28	(1,011.52)	-0.2%
Clerical, Technical and Office Salaries		2400	1,283,250.00	1,336,457.16	764,435.52	1,297,661.06	38,796.10	2.9%
Other Classified Salaries		2900	1,261,623.00	1,267,326.92	597,383.56	1,047,909.28	219,417.64	17.3%
TOTAL, CLASSIFIED SALARIES			14,212,169.00	14,195,502.26	7,639,556.48	13,447,882.62	747,619.64	5.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	22,660,081.24	22,474,755.28	3,367,439.28	22,433,159.44	41,595.84	0.2%
PERS		3201-3202	4,063,153.00	3,967,590.64	2,163,829.88	3,760,719.06	206,871.58	5.2%
OASDI/Medicare/Alternative		3301-3302	1,734,258.00	1,744,775.69	937,280.75	1,677,227.23	67,548.46	3.9%
Health and Welfare Benefits		3401-3402	12,382,099.00	11,602,704.53	6,195,073.15	11,006,766.54	595,937.99	5.1%
Unemployment Insurance		3501-3502	255,120.00	254,974.32	133,462.96	249,327.98	5,646.34	2.2%
Workers' Compensation		3601-3602	890,662.00	871,010.00	442,102.24	826,058.46	44,951.54	5.2%
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	40,915,810.46	13,239,188.26	39,953,258.71	962,551.75	2.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,500,000.00	2,700,000.00	560,899.01	2,700,000.00	0.00	0.0%
Books and Other Reference Materials		4200	109,392.00	76,460.20	27,209.74	50,706.69	25,753.51	33.7%
Materials and Supplies		4300	4,411,735.00	6,243,624.73	1,027,717.89	4,493,849.77	1,749,774.96	28.0%
Noncapitalized Equipment		4400	197,900.00	310,126.36	47,481.63	751,084.35	(440,957.99)	-142.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,219,027.00	9,330,211.29	1,663,308.27	7,995,640.81	1,334,570.48	14.3%

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)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	11,422,166.00	12,408,699.11	3,620,993.46	12,368,593.00	40,106.11	0.3%
Travel and Conferences		5200	740,641.00	471,705.89	97,455.26	309,075.46	162,630.43	34.5%
Dues and Memberships		5300	0.00	0.00	612.00	612.00	(612.00)	New
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,623,000.00	2,055,838.94	585,742.30	1,647,745.42	408,093.52	19.9%
Transfers of Direct Costs		5710	61,557.00	43,865.00	27,992.66	57,425.67	(13,560.67)	-30.9%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	281.99	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	8,653,696.00	9,112,612.41	3,717,246.32	8,011,355.84	1,101,256.57	12.1%
Communications		5900	201,510.00	3,431.89	1,069.13	2,734.64	697.25	20.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			22,705,570.00	24,098,153.24	8,051,393.12	22,399,542.03	1,698,611.21	7.0%
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	263,276.80	77,017.13	299,853.10	(36,576.30)	-13.9%
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	263,276.80	77,017.13	299,853.10	(36,576.30)	-13.9%
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	2,896,909.00	92,586.00	3,586,106.00	(689,197.00)	-23.8%
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	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%
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	3,005,909.00	92,586.00	3,695,106.00	(689,197.00)	-22.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	2,993,377.00	2,923,396.86	1,437,838.00	3,016,550.43	(93,153.57)	-3.2%
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	2,923,396.86	1,437,838.00	3,016,550.43	(93,153.57)	-3.2%
TOTAL, EXPENDITURES			127,938,315.24	131,514,019.24	51,332,322.48	127,305,801.83	4,208,217.41	3.2%
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%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	57,781,826.00	58,499,190.00	0.00	56,740,676.00	(1,758,514.00)	-3.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			57,781,826.00	58,499,190.00	0.00	56,740,676.00	(1,758,514.00)	-3.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			57,781,826.00	58,499,190.24	.24	56,740,676.24	1,758,514.00	3.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	247,912,149.00	278,394,925.00	189,177,954.48	285,213,448.00	6,818,523.00	2.4%
2) Federal Revenue		8100-8299	35,689,277.00	34,087,025.12	7,593,273.39	32,566,132.21	(1,520,892.91)	-4.5%
3) Other State Revenue		8300-8599	60,362,449.00	63,493,227.30	26,488,552.64	60,520,991.99	(2,972,235.31)	-4.7%
4) Other Local Revenue		8600-8799	12,166,870.24	13,529,538.20	8,050,345.04	13,717,415.44	187,877.24	1.4%
5) TOTAL, REVENUES			356,130,745.24	389,504,715.62	231,310,125.55	392,017,987.64		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	152,897,688.48	150,782,365.48	89,604,049.61	151,429,293.13	(646,927.65)	-0.4%
2) Classified Salaries		2000-2999	36,642,831.00	36,638,775.27	20,212,199.80	36,006,029.62	632,745.65	1.7%
3) Employee Benefits		3000-3999	107,899,531.15	106,175,977.86	52,672,986.05	104,386,992.71	1,788,985.15	1.7%
4) Books and Supplies		4000-4999	7,758,418.22	12,024,036.69	2,329,911.87	9,909,854.90	2,114,181.79	17.6%
5) Services and Other Operating Expenditures		5000-5999	44,286,774.49	48,454,841.16	19,751,930.42	46,786,129.70	1,668,711.46	3.4%
6) Capital Outlay		6000-6999	37,000.00	311,626.80	109,449.01	348,203.10	(36,576.30)	-11.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	8,598,734.00	9,097,104.00	2,065,048.94	9,828,641.00	(731,537.00)	-8.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(732,470.00)	(647,077.85)	(300,407.00)	(693,988.10)	46,910.25	-7.2%
9) TOTAL, EXPENDITURES			357,388,507.34	362,837,649.41	186,445,168.70	358,001,156.06		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,257,762.10)	26,667,066.21	44,864,956.85	34,016,831.58		
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	100,000.24	.24	.24	100,000.00	100.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,050,595.00)	(100,000.00)	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,308,357.10)	26,567,066.21	44,864,956.85	34,016,831.58		
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	92,369,498.03		99,819,263.40		
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	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	15,231,770.00	44,451,310.65		42,032,174.44		
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	5,722,188.38		15,633,670.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	10,783,173.00	10,783,173.00		10,740,592.96		
Unassigned/Unappropriated Amount		9790	(.50)	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	124,242,087.00	116,224,489.00	66,535,987.00	116,778,083.00	553,594.00	0.5%
Education Protection Account State Aid - Current Year		8012	32,151,673.00	53,321,807.00	34,816,162.00	53,615,015.00	293,208.00	0.5%
State Aid - Prior Years		8019	0.00	0.00	0.00	6,363,203.00	6,363,203.00	New
Tax Relief Subventions								
Homeowners' Exemptions		8021	481,000.00	471,000.00	164,585.38	471,000.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	115,123,000.00	123,535,000.00	67,579,590.92	123,535,000.00	0.00	0.0%
Unsecured Roll Taxes		8042	7,846,000.00	7,448,000.00	7,806,535.07	7,448,000.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	8,230,000.00	10,154,000.00	11,165,131.61	10,154,000.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(38,670,000.00)	(31,873,000.00)	0.00	(31,873,000.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	13,465,000.00	15,899,000.00	8,090,676.50	15,899,000.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			262,868,760.00	295,180,296.00	196,158,668.48	302,390,301.00	7,210,005.00	2.4%
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)	(16,785,371.00)	(6,980,714.00)	(17,176,853.00)	(391,482.00)	2.3%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			247,912,149.00	278,394,925.00	189,177,954.48	285,213,448.00	6,818,523.00	2.4%
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	4,331,378.00	(529,041.07)	-10.9%
Special Education Discretionary Grants		8182	251,909.00	265,896.00	0.00	265,896.00	0.00	0.0%

Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	3,979,512.00	3,612,177.90	2,263,935.45	3,606,707.47	(5,470.43)	-0.2%
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	605,190.15	260,276.76	606,825.93	1,635.78	0.3%
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	684,077.99	221,319.46	510,711.21	(173,366.78)	-25.3%
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	1,064,262.19	450,493.94	929,998.38	(134,263.81)	-12.6%
Career and Technical Education	3500-3599	8290	609,449.00	539,765.69	5,264.68	403,938.91	(135,826.78)	-25.2%
All Other Federal Revenue	All Other	8290	23,707,464.00	22,455,236.13	4,391,983.10	21,910,676.31	(544,559.82)	-2.4%
TOTAL, FEDERAL REVENUE			35,689,277.00	34,087,025.12	7,593,273.39	32,566,132.21	(1,520,892.91)	-4.5%
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	1,340,785.00	1,340,785.00	1,340,785.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	4,830,353.00	4,872,725.00	2,061,375.66	5,312,243.42	439,518.42	9.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	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%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	24,191,311.00	57,255,717.30	23,086,391.98	53,843,963.57	(3,411,753.73)	-6.0%
TOTAL, OTHER STATE REVENUE			60,362,449.00	63,493,227.30	26,488,552.64	60,520,991.99	(2,972,235.31)	-4.7%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	4,457,724.00	4,457,724.00	2,412,292.27	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	528,248.33	1,326,596.00	0.00	0.0%
Interest		8660	525,000.00	525,000.00	317,300.88	585,000.00	60,000.00	11.4%
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	62,684.86	110,000.00	35,000.00	46.7%
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	1,277,172.98	692,471.91	1,261,797.82	(15,375.16)	-1.2%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	20,000.00	28,696.62	10,329.61	20,000.00	(8,696.62)	-30.3%
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	5,275,348.60	4,027,017.18	5,302,759.62	27,411.02	0.5%
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								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	503,538.00	89,538.00	21.6%
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	13,529,538.20	8,050,345.04	13,717,415.44	187,877.24	1.4%
TOTAL, REVENUES			356,130,745.24	389,504,715.62	231,310,125.55	392,017,987.64	2,513,272.02	0.6%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	110,050,693.48	109,554,972.69	65,193,475.98	109,712,611.32	(157,638.63)	-0.1%
Certificated Pupil Support Salaries		1200	13,870,516.00	13,878,599.95	8,198,296.43	13,887,471.60	(8,871.65)	-0.1%
Certificated Supervisors' and Administrators' Salaries		1300	10,518,215.00	8,884,727.23	5,250,410.05	9,017,904.88	(133,177.65)	-1.5%
Other Certificated Salaries		1900	18,458,264.00	18,464,065.61	10,961,867.15	18,811,305.33	(347,239.72)	-1.9%
TOTAL, CERTIFICATED SALARIES			152,897,688.48	150,782,365.48	89,604,049.61	151,429,293.13	(646,927.65)	-0.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	7,699,984.00	7,718,716.54	4,143,491.03	7,196,089.50	522,627.04	6.8%
Classified Support Salaries		2200	10,384,635.00	10,345,187.88	5,871,463.50	10,496,319.50	(151,131.62)	-1.5%
Classified Supervisors' and Administrators' Salaries		2300	2,282,875.00	2,244,520.76	1,224,753.53	2,111,891.28	132,629.48	5.9%
Clerical, Technical and Office Salaries		2400	11,891,562.00	11,940,871.17	6,751,238.78	11,795,667.06	145,204.11	1.2%
Other Classified Salaries		2900	4,383,775.00	4,389,478.92	2,221,252.96	4,406,062.28	(16,583.36)	-0.4%
TOTAL, CLASSIFIED SALARIES			36,642,831.00	36,638,775.27	20,212,199.80	36,006,029.62	632,745.65	1.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	44,833,859.90	44,344,698.91	16,500,870.03	43,822,434.44	522,264.47	1.2%
PERS		3201-3202	9,893,498.00	9,797,935.64	5,451,405.63	9,846,294.06	(48,358.42)	-0.5%
OASDI/Medicare/Alternative		3301-3302	5,238,831.22	5,226,332.62	3,001,846.92	5,333,738.23	(107,405.61)	-2.1%
Health and Welfare Benefits		3401-3402	42,235,648.60	41,164,963.13	23,397,611.27	39,908,649.54	1,256,313.59	3.1%
Unemployment Insurance		3501-3502	945,115.49	937,015.46	549,286.61	937,379.98	(364.52)	0.0%
Workers' Compensation		3601-3602	3,311,275.94	3,263,730.10	1,814,749.39	3,097,194.46	166,535.64	5.1%
OPEB, Allocated		3701-3702	0.00	0.00	515,914.20	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	106,175,977.86	52,672,986.05	104,386,992.71	1,788,985.15	1.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curriculum Materials		4100	1,500,000.00	2,700,000.00	560,899.01	2,700,000.00	0.00	0.0%
Books and Other Reference Materials		4200	145,718.00	120,068.29	31,833.86	94,314.78	25,753.51	21.4%
Materials and Supplies		4300	5,823,851.22	8,784,755.08	1,657,368.38	6,275,679.77	2,509,075.31	28.6%
Noncapitalized Equipment		4400	288,849.00	419,213.32	79,810.62	839,860.35	(420,647.03)	-100.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			7,758,418.22	12,024,036.69	2,329,911.87	9,909,854.90	2,114,181.79	17.6%

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General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

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SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	17,678,177.00	18,499,710.11	6,348,709.79	18,311,417.00	188,293.11	1.0%
Travel and Conferences		5200	860,049.00	618,393.89	168,821.80	422,812.46	195,581.43	31.6%
Dues and Memberships		5300	34,972.00	37,342.00	32,278.00	37,954.00	(612.00)	-1.6%
Insurance		5400-5450	2,413,366.00	2,413,366.00	2,290,627.41	2,390,627.00	22,739.00	0.9%
Operations and Housekeeping Services		5500	4,908,718.49	4,907,718.49	3,141,027.62	5,707,719.00	(800,000.51)	-16.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,121,245.00	3,563,695.96	1,089,348.19	3,139,660.44	424,035.52	11.9%
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)	(62,452.18)	(19,774.13)	(56,594.03)	(5,858.15)	9.4%
Professional/Consulting Services and Operating Expenditures		5800	14,030,262.00	17,331,294.65	6,187,847.02	15,697,458.84	1,633,835.81	9.4%
Communications		5900	1,300,985.00	1,145,772.24	513,044.72	1,135,074.99	10,697.25	0.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			44,286,774.49	48,454,841.16	19,751,930.42	46,786,129.70	1,668,711.46	3.4%
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	311,626.80	109,449.01	348,203.10	(36,576.30)	-11.7%
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	311,626.80	109,449.01	348,203.10	(36,576.30)	-11.7%
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	2,996,909.00	192,586.00	3,686,106.00	(689,197.00)	-23.0%
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	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%

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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)
Other Transfers of Apportionments	All Other	7221-7223	3,625,763.00	3,625,763.00	1,872,462.94	3,668,103.00	(42,340.00)	-1.2%
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%
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	9,097,104.00	2,065,048.94	9,828,641.00	(731,537.00)	-8.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	(1.00)		
Transfers of Indirect Costs - Interfund		7350	(732,470.00)	(647,077.85)	(300,407.00)	(693,987.10)	46,909.25	-7.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(732,470.00)	(647,077.85)	(300,407.00)	(693,988.10)	46,910.25	-7.2%
TOTAL, EXPENDITURES			357,388,507.34	362,837,649.41	186,445,168.70	358,001,156.06	4,836,493.35	1.3%
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	.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	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	100,000.00	100,000.24	.24	.24	100,000.00	100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,050,595.00	100,000.24	.24	.24	100,000.00	100.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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		
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)	(100,000.00)	0.00	0.00	(100,000.00)	100.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. 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	3,465,878.13	2,426,114.69	3,465,878.13	0.00	0.0%
5) TOTAL, REVENUES			4,157,277.76	3,465,878.13	2,426,114.69	3,465,878.13		
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	3,119,290.32	1,777,661.64	3,119,290.32	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	3,119,290.32	1,777,661.64	3,119,290.32		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			623,591.66	346,587.81	648,453.05	346,587.81		
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	346,587.81	648,453.05	346,587.81		
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	3,077,956.06		3,077,956.06		
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	3,077,956.06		3,077,956.06		
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	3,465,878.13	2,426,114.69	3,465,878.13	0.00	0.0%
TOTAL, REVENUES			4,157,277.76	3,465,878.13	2,426,114.69	3,465,878.13		
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	3,119,290.32	1,777,661.64	3,119,290.32	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	3,119,290.32	1,777,661.64	3,119,290.32	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	3,119,290.32	1,777,661.64	3,119,290.32		
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	3,077,956.06
Total, Restricted Balance		3,077,956.06

Description	Resource Codes	Object Codes	Original Budget (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	859,930.67	0.00	665,346.74	(194,583.93)	-22.6%
3) Other State Revenue		8300-8599	8,244,340.00	8,327,488.78	3,441,084.75	8,396,793.98	69,305.20	0.8%
4) Other Local Revenue		8600-8799	0.00	85,315.95	51,009.00	91,900.50	6,584.55	7.7%
5) TOTAL, REVENUES			9,034,274.00	9,272,735.40	3,492,093.75	9,154,041.22		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	3,704,648.00	3,604,154.68	1,823,388.87	3,526,267.11	77,887.57	2.2%
2) Classified Salaries		2000-2999	1,566,747.00	1,456,526.58	861,621.90	1,512,831.90	(56,305.32)	-3.9%
3) Employee Benefits		3000-3999	2,569,412.00	2,641,666.54	1,168,695.07	2,564,224.37	77,442.17	2.9%
4) Books and Supplies		4000-4999	269,152.00	353,426.48	86,423.67	282,297.83	71,128.65	20.1%
5) Services and Other Operating Expenditures		5000-5999	585,915.00	584,357.00	365,876.71	600,717.92	(16,360.92)	-2.8%
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	276,174.46	154,077.00	280,993.19	(4,818.73)	-1.7%
9) TOTAL, EXPENDITURES			9,046,874.00	8,917,305.74	4,460,083.22	8,768,332.32		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(12,600.00)	355,429.66	(967,989.47)	385,708.90		
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)	355,429.66	(967,989.47)	385,708.90		
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	2,204,738.82		2,235,018.06		
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	1,967,866.77		1,958,423.95		
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	184,693.60	236,872.05		276,594.11		
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	859,930.67	0.00	665,346.74	(194,583.93)	-22.6%
TOTAL, FEDERAL REVENUE			789,934.00	859,930.67	0.00	665,346.74	(194,583.93)	-22.6%
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	3,241,899.00	7,690,752.00	0.00	0.0%
All Other State Revenue	All Other	8590	553,588.00	636,736.78	199,185.75	706,041.98	69,305.20	10.9%
TOTAL, OTHER STATE REVENUE			8,244,340.00	8,327,488.78	3,441,084.75	8,396,793.98	69,305.20	0.8%
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	6,374.55	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	85,315.95	44,634.45	91,900.50	6,584.55	7.7%
Tuition								
		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	85,315.95	51,009.00	91,900.50	6,584.55	7.7%
TOTAL, REVENUES			9,034,274.00	9,272,735.40	3,492,093.75	9,154,041.22		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries								
		1100	2,567,166.00	2,476,324.95	1,253,897.33	2,458,203.66	18,121.29	0.7%
Certificated Pupil Support Salaries								
		1200	172,253.00	225,658.40	104,244.61	213,004.61	12,653.79	5.6%
Certificated Supervisors' and Administrators' Salaries								
		1300	536,216.00	481,015.59	271,857.18	481,422.63	(407.04)	-0.1%
Other Certificated Salaries								
		1900	429,013.00	421,155.74	193,389.75	373,636.21	47,519.53	11.3%

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)
TOTAL, CERTIFICATED SALARIES			3,704,648.00	3,604,154.68	1,823,388.87	3,526,267.11	77,887.57	2.2%
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	213,308.00	129,686.00	225,486.00	(12,178.00)	-5.7%
Classified Supervisors' and Administrators' Salaries		2300	90,804.00	144,692.00	52,969.00	124,484.00	20,208.00	14.0%
Clerical, Technical and Office Salaries		2400	1,243,698.00	1,098,526.58	678,966.90	1,162,861.90	(64,335.32)	-5.9%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,566,747.00	1,456,526.58	861,621.90	1,512,831.90	(56,305.32)	-3.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	755,167.00	1,054,100.19	295,823.15	974,091.89	80,008.30	7.6%
PERS		3201-3202	432,962.00	373,557.81	211,890.97	377,102.93	(3,545.12)	-0.9%
OASDI/Medicare/Alternative		3301-3302	192,924.00	165,961.13	94,024.23	168,533.54	(2,572.41)	-1.6%
Health and Welfare Benefits		3401-3402	1,065,279.00	938,037.94	509,749.12	936,528.36	1,509.58	0.2%
Unemployment Insurance		3501-3502	27,152.00	25,627.29	13,303.02	25,073.45	553.84	2.2%
Workers' Compensation		3601-3602	95,928.00	84,382.18	43,904.58	82,894.20	1,487.98	1.8%
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	2,641,666.54	1,168,695.07	2,564,224.37	77,442.17	2.9%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	86,678.00	100,094.98	46,235.61	104,678.00	(4,583.02)	-4.6%
Books and Other Reference Materials		4200	2,187.00	0.00	119.83	119.83	(119.83)	New
Materials and Supplies		4300	91,227.00	117,637.50	24,217.46	107,500.00	10,137.50	8.6%
Noncapitalized Equipment		4400	89,060.00	135,694.00	15,850.77	70,000.00	65,694.00	48.4%
TOTAL, BOOKS AND SUPPLIES			269,152.00	353,426.48	86,423.67	282,297.83	71,128.65	20.1%
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	10,343.00	20,200.00	7,237.58	20,200.00	0.00	0.0%
Dues and Memberships		5300	1,200.00	2,700.00	825.00	1,225.00	1,475.00	54.6%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	39,610.00	51,610.00	35,815.68	51,610.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	16,035.00	16,185.00	1,800.00	16,185.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,500.00	2,500.00	1,337.53	2,036.08	463.92	18.6%
Professional/Consulting Services and Operating Expenditures		5800	461,807.00	461,057.00	302,399.08	463,000.00	(1,943.00)	-0.4%
Communications		5900	55,420.00	30,105.00	16,461.84	46,461.84	(16,356.84)	-54.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			585,915.00	584,357.00	365,876.71	600,717.92	(16,360.92)	-2.8%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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								
Other Debt Service - Principal		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	276,174.46	154,077.00	280,993.19	(4,818.73)	-1.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			350,000.00	276,174.46	154,077.00	280,993.19	(4,818.73)	-1.7%
TOTAL, EXPENDITURES			9,046,874.00	8,917,305.74	4,460,083.22	8,768,332.32		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (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 - 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	207,265.00
6391	Adult Education Program	1,751,158.95
Total, Restricted Balance		1,958,423.95

Description	Resource Codes	Object Codes	Original Budget (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	631,702.00	213,341.32	438,111.00	(193,591.00)	-30.6%
3) Other State Revenue		8300-8599	2,823,707.00	2,857,051.36	2,575,935.95	3,488,295.90	631,244.54	22.1%
4) Other Local Revenue		8600-8799	0.00	0.00	2,272.10	2,272.10	2,272.10	New
5) TOTAL, REVENUES			3,455,409.00	3,488,753.36	2,791,549.37	3,928,679.00		
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	38,460.14	22,559.68	38,756.48	(296.34)	-0.8%
3) Employee Benefits		3000-3999	27,793.00	21,072.92	12,339.64	21,178.15	(105.23)	-0.5%
4) Books and Supplies		4000-4999	0.00	14,695.00	0.00	14,695.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	3,259,295.00	3,283,341.91	715,711.38	3,688,038.46	(404,696.55)	-12.3%
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	111,183.39	0.00	146,010.91	(34,827.52)	-31.3%
9) TOTAL, EXPENDITURES			3,455,409.00	3,488,753.36	750,610.70	3,928,679.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	2,040,938.67	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	2,040,938.67	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	18,600.00		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	18,600.00		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	631,702.00	213,341.32	438,111.00	(193,591.00)	-30.6%
TOTAL, FEDERAL REVENUE			631,702.00	631,702.00	213,341.32	438,111.00	(193,591.00)	-30.6%
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	1,149,116.36	2,528,090.00	3,488,295.90	2,339,179.54	203.6%
All Other State Revenue	All Other	8590	1,710,056.00	1,707,935.00	47,845.95	0.00	(1,707,935.00)	-100.0%
TOTAL, OTHER STATE REVENUE			2,823,707.00	2,857,051.36	2,575,935.95	3,488,295.90	631,244.54	22.1%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	2,272.10	2,272.10	2,272.10	New
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	2,272.10	2,272.10	2,272.10	New
TOTAL, REVENUES			3,455,409.00	3,488,753.36	2,791,549.37	3,928,679.00		
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	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	19,256.88	11,248.42	19,310.22	(53.34)	-0.3%

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)
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	19,524.00	19,203.26	11,311.26	19,446.26	(243.00)	-1.3%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			38,456.00	38,460.14	22,559.68	38,756.48	(296.34)	-0.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	5,941.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	9,756.00	9,756.00	5,723.40	9,831.18	(75.18)	-0.8%
OASDI/Medicare/Alternative		3301-3302	3,231.00	2,941.10	1,725.88	2,963.83	(22.73)	-0.8%
Health and Welfare Benefits		3401-3402	7,550.00	7,550.00	4,405.24	7,550.92	(.92)	0.0%
Unemployment Insurance		3501-3502	291.00	191.15	112.80	192.63	(1.48)	-0.8%
Workers' Compensation		3601-3602	1,024.00	634.67	372.32	639.59	(4.92)	-0.8%
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	21,072.92	12,339.64	21,178.15	(105.23)	-0.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	14,695.00	0.00	14,695.00	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	14,695.00	0.00	14,695.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
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	9,192.75	20,000.00	(14,650.00)	-273.8%
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	3,277,991.91	706,518.63	3,668,038.46	(390,046.55)	-11.9%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,259,295.00	3,283,341.91	715,711.38	3,688,038.46	(404,696.55)	-12.3%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	109,865.00	111,183.39	0.00	146,010.91	(34,827.52)	-31.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			109,865.00	111,183.39	0.00	146,010.91	(34,827.52)	-31.3%
TOTAL, EXPENDITURES			3,455,409.00	3,488,753.36	750,610.70	3,928,679.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
5059	Child Development: ARP California State Preschool Program One- time Stipend	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	40,424.00	0.00	42,383.00	1,959.00	4.8%
4) Other Local Revenue		8600-8799	1,941,608.00	1,941,608.00	1,088,792.73	3,564,143.00	1,622,535.00	83.6%
5) TOTAL, REVENUES			1,941,608.00	1,982,032.00	1,088,792.73	3,606,526.00		
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	3,314,067.01	1,753,800.89	2,893,803.21	420,263.80	12.7%
3) Employee Benefits		3000-3999	1,682,639.20	1,739,499.50	909,334.17	1,640,545.95	98,953.55	5.7%
4) Books and Supplies		4000-4999	8,729,850.00	9,595,986.83	1,367,993.78	8,729,850.00	866,136.83	9.0%
5) Services and Other Operating Expenditures		5000-5999	6,322,341.00	29,507,223.76	2,882,639.51	6,077,300.00	23,429,923.76	79.4%
6) Capital Outlay		6000-6999	84,475,561.00	243,546,446.77	24,495,492.51	80,826,561.52	162,719,885.25	66.8%
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	287,703,223.87	31,409,260.86	100,168,060.68		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(102,052,351.20)	(285,721,191.87)	(30,320,468.13)	(96,561,534.68)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	2,373,477.00	2,373,477.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	22,000,000.00	22,000,000.00	0.00	47,000,000.00	25,000,000.00	113.6%
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	49,373,477.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(80,052,351.20)	(263,721,191.87)	(30,320,468.13)	(47,188,057.68)		
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)			207,610,448.67	23,941,608.00		240,474,742.19		
Components of Ending Fund Balance								
a) Nonspendable								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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		240,474,742.19		
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	40,424.00	0.00	42,383.00	1,959.00	4.8%
TOTAL, OTHER STATE REVENUE			0.00	40,424.00	0.00	42,383.00	1,959.00	4.8%
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	1,075,823.47	3,546,617.00	1,605,009.00	82.7%
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	12,969.26	17,526.00	17,526.00	New

Description	Resource Codes	Object Codes	Original Budget (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 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	1,088,792.73	3,564,143.00	1,622,535.00	83.6%
TOTAL, REVENUES			1,941,608.00	1,982,032.00	1,088,792.73	3,606,526.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	60,000.00	579,707.85	433,542.62	469,588.06	110,119.79	19.0%
Classified Supervisors' and Administrators' Salaries		2300	1,632,966.00	1,633,166.18	735,529.42	1,354,541.21	278,624.97	17.1%
Clerical, Technical and Office Salaries		2400	1,090,602.00	1,101,192.98	584,728.85	1,069,673.94	31,519.04	2.9%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,783,568.00	3,314,067.01	1,753,800.89	2,893,803.21	420,263.80	12.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	42,738.35	74,224.13	116,948.00	(74,209.65)	-173.6%
PERS		3201-3202	705,030.00	705,030.00	334,570.45	613,126.75	91,903.25	13.0%
OASDI/Medicare/Alternative		3301-3302	203,927.00	217,750.99	107,256.34	190,378.58	27,372.41	12.6%
Health and Welfare Benefits		3401-3402	710,923.00	710,923.00	355,440.20	657,723.83	53,199.17	7.5%
Unemployment Insurance		3501-3502	13,688.00	13,850.69	8,808.82	14,374.63	(523.94)	-3.8%
Workers' Compensation		3601-3602	49,071.20	49,206.47	29,034.23	47,994.16	1,212.31	2.5%
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	1,739,499.50	909,334.17	1,640,545.95	98,953.55	5.7%
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	5,883,676.78	633,275.91	4,814,300.00	1,069,376.78	18.2%
Noncapitalized Equipment		4400	5,415,550.00	3,712,310.05	734,717.87	3,915,550.00	(203,239.95)	-5.5%
TOTAL, BOOKS AND SUPPLIES			8,729,850.00	9,595,986.83	1,367,993.78	8,729,850.00	866,136.83	9.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	24,800.00	57,443.05	8,677.11	29,000.00	28,443.05	49.5%
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	13,806.03	3,900.00	34,000.00	(20,193.97)	-146.3%
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	29,425,845.41	2,869,572.40	6,011,000.00	23,414,845.41	79.6%
Communications		5900	2,841.00	9,880.99	490.00	2,800.00	7,080.99	71.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,322,341.00	29,507,223.76	2,882,639.51	6,077,300.00	23,429,923.76	79.4%
CAPITAL OUTLAY								
Land		6100	12,408,500.00	19,407,254.10	1,761,187.94	10,658,500.00	8,748,754.10	45.1%
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	219,290,526.24	21,756,847.46	64,601,061.52	154,689,464.72	70.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Books and 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	4,848,666.43	977,457.11	5,567,000.00	(718,333.57)	-14.8%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			84,475,561.00	243,546,446.77	24,495,492.51	80,826,561.52	162,719,885.25	66.8%
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	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			103,993,959.20	287,703,223.87	31,409,260.86	100,168,060.68		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	2,373,477.00	2,373,477.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	2,373,477.00	2,373,477.00	New
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	22,000,000.00	22,000,000.00	0.00	47,000,000.00	25,000,000.00	113.6%
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (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) TOTAL, SOURCES			22,000,000.00	22,000,000.00	0.00	47,000,000.00	25,000,000.00	113.6%
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	49,373,477.00		

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	178,799.10	783,949.00	(25,051.00)	-3.1%
5) TOTAL, REVENUES			809,000.00	809,000.00	178,799.10	783,949.00		
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	208,770.00	(38,770.00)	-22.8%
5) Services and Other Operating Expenditures		5000-5999	184,000.00	184,000.00	0.00	157,594.00	26,406.00	14.4%
6) Capital Outlay		6000-6999	605,000.00	455,000.00	78,686.31	416,789.00	38,211.00	8.4%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			809,000.00	809,000.00	78,686.31	783,153.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	100,112.79	796.00		
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	100,112.79	796.00		
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		13,332,013.28		
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		13,236,013.28		
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	49,355.20	197,495.00	101,495.00	105.7%
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	129,443.90	586,454.00	(126,546.00)	-17.7%
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	178,799.10	783,949.00	(25,051.00)	-3.1%
TOTAL, REVENUES			809,000.00	809,000.00	178,799.10	783,949.00		
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	20,000.00	170,000.00	0.00	208,770.00	(38,770.00)	-22.8%
TOTAL, BOOKS AND SUPPLIES			20,000.00	170,000.00	0.00	208,770.00	(38,770.00)	-22.8%
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	17,594.00	6,406.00	26.7%
Professional/Consulting Services and Operating Expenditures		5800	100,000.00	100,000.00	0.00	80,000.00	20,000.00	20.0%
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	157,594.00	26,406.00	14.4%
CAPITAL OUTLAY								
Land		6100	0.00	40,000.00	35,718.10	0.00	40,000.00	100.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	575,000.00	355,000.00	42,968.21	386,230.00	(31,230.00)	-8.8%
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	60,000.00	0.00	30,559.00	29,441.00	49.1%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			605,000.00	455,000.00	78,686.31	416,789.00	38,211.00	8.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			809,000.00	809,000.00	78,686.31	783,153.00		
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	13,236,013.28
Total, Restricted Balance		13,236,013.28

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	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	1,116,397.00	2,373,477.00	2,373,477.00	New
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	8,193.00	8,193.00	New
5) TOTAL, REVENUES			0.00	0.00	1,116,397.00	2,381,670.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	1,116,397.00	2,381,670.00		
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	2,373,477.00	(2,373,477.00)	New
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	(2,373,477.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	1,116,397.00	8,193.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		8,193.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
c) Committed		9740	0.00	0.00		8,193.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	1,116,397.00	2,373,477.00	2,373,477.00	New
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	1,116,397.00	2,373,477.00	2,373,477.00	New
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	8,193.00	8,193.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	8,193.00	8,193.00	New
TOTAL, REVENUES			0.00	0.00	1,116,397.00	2,381,670.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	2,373,477.00	(2,373,477.00)	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	2,373,477.00	(2,373,477.00)	New
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	(2,373,477.00)		

Resource	Description	2022-23 Projected Totals
7710	State School Facilities Projects	8,193.00
Total, Restricted Balance		8,193.00

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	5,316,492.00	5,503,333.58	3,598,953.35	5,494,618.85	(8,714.73)	-0.2%
3) Other State Revenue		8300-8599	394,802.00	4,032,636.67	2,610,791.25	4,324,958.25	292,321.58	7.2%
4) Other Local Revenue		8600-8799	202,500.00	97,042.70	51,073.88	93,354.14	(3,688.56)	-3.8%
5) TOTAL, REVENUES			5,913,794.00	9,633,012.95	6,260,818.48	9,912,931.24		
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	3,748,188.91	2,077,085.68	3,772,879.43	(24,690.52)	-0.7%
3) Employee Benefits		3000-3999	2,769,323.00	2,557,633.23	1,510,665.27	2,698,494.85	(140,861.62)	-5.5%
4) Books and Supplies		4000-4999	1,925,260.00	2,694,156.99	1,097,108.46	2,210,953.34	483,203.65	17.9%
5) Services and Other Operating Expenses		5000-5999	257,030.00	308,698.51	81,210.66	262,604.36	46,094.15	14.9%
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	259,720.00	146,330.00	266,983.00	(7,263.00)	-2.8%
9) TOTAL, EXPENSES			8,990,198.00	9,568,397.64	4,912,400.07	9,211,914.98		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			(3,076,404.00)	64,615.31	1,348,418.41	701,016.26		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,950,595.00	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			1,950,595.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(1,125,809.00)	64,615.31	1,348,418.41	701,016.26		
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	1,354,601.63		1,991,002.58		
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	1,354,601.63		1,991,002.58		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	5,316,492.00	5,503,333.58	3,598,953.35	5,494,618.85	(8,714.73)	-0.2%
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	5,503,333.58	3,598,953.35	5,494,618.85	(8,714.73)	-0.2%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	394,802.00	4,032,636.67	2,610,791.25	4,324,958.25	292,321.58	7.2%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			394,802.00	4,032,636.67	2,610,791.25	4,324,958.25	292,321.58	7.2%
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	97,042.70	46,576.50	93,354.14	(3,688.56)	-3.8%
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	4,497.38	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			202,500.00	97,042.70	51,073.88	93,354.14	(3,688.56)	-3.8%
TOTAL, REVENUES			5,913,794.00	9,633,012.95	6,260,818.48	9,912,931.24		
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	3,199,401.78	1,770,186.44	3,219,163.85	(19,762.07)	-0.6%
Classified Supervisors' and Administrators' Salaries		2300	238,863.00	238,850.96	139,315.68	238,841.93	9.03	0.0%
Clerical, Technical and Office Salaries		2400	189,229.00	181,987.78	117,673.38	193,713.38	(11,725.60)	-6.4%
Other Classified Salaries		2900	150,000.00	127,948.39	49,910.18	121,160.27	6,788.12	5.3%
TOTAL, CLASSIFIED SALARIES			3,765,980.00	3,748,188.91	2,077,085.68	3,772,879.43	(24,690.52)	-0.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	958,750.00	894,877.06	505,582.55	915,724.18	(20,847.12)	-2.3%
OASDI/Medicare/Alternative		3301-3302	286,711.00	265,960.25	152,869.79	276,736.74	(10,776.49)	-4.1%
Health and Welfare Benefits		3401-3402	1,439,003.00	1,319,090.11	807,343.72	1,424,196.77	(105,106.66)	-8.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Unemployment Insurance		3501-3502	18,830.00	18,665.64	10,254.85	18,703.09	(37.45)	-0.2%
Workers' Compensation		3601-3602	66,029.00	59,040.17	34,614.36	63,134.07	(4,093.90)	-6.9%
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	2,557,633.23	1,510,665.27	2,698,494.85	(140,861.62)	-5.5%
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	176,144.09	112,200.62	182,705.11	(6,561.02)	-3.7%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	1,748,524.00	2,518,012.90	984,907.84	2,028,248.23	489,764.67	19.5%
TOTAL, BOOKS AND SUPPLIES			1,925,260.00	2,694,156.99	1,097,108.46	2,210,953.34	483,203.65	17.9%
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	6,492.38	3,978.51	7,218.81	(726.43)	-11.2%
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	35,703.90	18,436.60	36,463.95	(760.05)	-2.1%
Professional/Consulting Services and Operating Expenditures		5800	196,500.00	247,502.23	58,795.55	199,921.60	47,580.63	19.2%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			257,030.00	308,698.51	81,210.66	262,604.36	46,094.15	14.9%
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	259,720.00	146,330.00	266,983.00	(7,263.00)	-2.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			272,605.00	259,720.00	146,330.00	266,983.00	(7,263.00)	-2.8%
TOTAL, EXPENSES			8,990,198.00	9,568,397.64	4,912,400.07	9,211,914.98		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	1,950,595.00	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			1,950,595.00	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%

Description	Resource Codes	Object Codes	Original Budget (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 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	0.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	1,991,002.58
Total, Restricted Net Position		1,991,002.58

Description	Resource Codes	Object Codes	Original Budget (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	8,299,508.02	13,973,919.00	(80,000.00)	-0.6%
5) TOTAL, REVENUES			14,053,919.00	14,053,919.00	8,299,508.02	13,973,919.00		
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	39,171.87	6,529.56	24,172.00	14,999.87	38.3%
5) Services and Other Operating Expenses		5000-5999	13,436,000.00	13,431,828.13	7,736,936.35	12,908,790.00	523,038.13	3.9%
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	7,743,465.91	12,932,962.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			582,919.00	582,919.00	556,042.11	1,040,957.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	100,000.00	100,000.00	0.00	0.00	(100,000.00)	-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			100,000.00	100,000.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			682,919.00	682,919.00	556,042.11	1,040,957.00		
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		5,430,474.53		
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		5,430,474.53		
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	126.56	219.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	13,803,700.00	13,803,700.00	8,293,202.60	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	6,178.86	170,000.00	(80,000.00)	-32.0%
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	8,299,508.02	13,973,919.00	(80,000.00)	-0.6%
TOTAL, REVENUES			14,053,919.00	14,053,919.00	8,299,508.02	13,973,919.00		
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	10,000.00	10,000.00	747.40	5,000.00	5,000.00	50.0%
Noncapitalized Equipment		4400	25,000.00	29,171.87	5,782.16	19,172.00	9,999.87	34.3%
TOTAL, BOOKS AND SUPPLIES			35,000.00	39,171.87	6,529.56	24,172.00	14,999.87	38.3%
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	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	49,751.56	124,752.00	25,248.00	16.8%
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	109,912.00	90,088.00	45.0%
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	13,081,828.13	7,677,272.37	12,674,126.00	407,702.13	3.1%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			13,436,000.00	13,431,828.13	7,736,936.35	12,908,790.00	523,038.13	3.9%
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	7,743,465.91	12,932,962.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	100,000.00	100,000.00	0.00	0.00	(100,000.00)	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			100,000.00	100,000.00	0.00	0.00	(100,000.00)	-100.0%
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	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)			100,000.00	100,000.00	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	1,490,000.00	1,490,000.00	(229,972.50)	1,490,000.00	0.00	0.0%
5) TOTAL, REVENUES			1,490,000.00	1,490,000.00	(229,972.50)	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	5,182.12	2,258,336.00	269,647.00	10.7%
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	5,182.12	2,258,336.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			(1,037,983.00)	(1,037,983.00)	(235,154.62)	(768,336.00)		
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)	(235,154.62)	(768,336.00)		
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		13,057,291.31		
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		13,057,291.31		
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	(229,972.50)	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	(229,972.50)	1,490,000.00	0.00	0.0%
TOTAL, REVENUES			1,490,000.00	1,490,000.00	(229,972.50)	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	5,182.12	2,258,336.00	269,647.00	10.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			2,527,983.00	2,527,983.00	5,182.12	2,258,336.00	269,647.00	10.7%
TOTAL, EXPENSES			2,527,983.00	2,527,983.00	5,182.12	2,258,336.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (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	(29,069.00)	25,000.00	0.00	0.0%
5) TOTAL, REVENUES			25,000.00	25,000.00	(29,069.00)	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	1,668.00	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	1,668.00	35,750.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			(10,750.00)	(10,750.00)	(30,737.00)	(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)	(30,737.00)	(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	(29,069.00)	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	(29,069.00)	25,000.00	0.00	0.0%
TOTAL, REVENUES			25,000.00	25,000.00	(29,069.00)	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	1,668.00	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	1,668.00	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	1,668.00	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	18,904.67	21,338.42	1,233.22	6.0%
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	18,904.67	21,338.42	1,233.22	6.0%
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	177.75	177.75	(.79)	0.0%
c. Special Education-NPS/LCI	7.02	7.02	7.06	7.06	.04	1.0%
d. Special Education Extended Year	19.68	19.68	15.20	15.20	(4.48)	-23.0%
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	200.01	200.01	(5.23)	-3.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	20,310.44	20,310.44	19,104.68	21,538.43	1,227.99	6.0%
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	69,267,721.03	77,620,206.84	127,880,274.63
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	10,887,707.00	0.00	39,183,495.00	12,887,706.98
Property Taxes	8020-8079		2,855,657.00	1,333,992.85	781,936.02	515,416.06	25,383,576.19	29,879,535.34	34,056,406.02	2,515,628.62
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	(4,746,886.00)	0.00	(1,116,914.00)	(1,116,914.00)	(1,374,148.24)
Federal Revenue	8100-8299		356,897.76	0.00	28,118.95	313,695.07	1,081,322.92	4,243,111.68	1,570,127.01	124,048.44
Other State Revenue	8300-8599		558,473.00	44,545.18	663,000.97	626,678.61	13,093,751.00	10,377,403.86	1,124,700.02	1,949,636.87
Other Local Revenue	8600-8799		89,703.54	452,024.15	1,206,635.76	693,146.60	773,842.70	1,745,947.60	3,089,044.69	619,471.67
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	51,220,199.81	45,129,084.48	77,906,858.74	16,722,344.34
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		723,017.87	15,601,712.42	14,997,937.40	14,586,455.71	14,497,345.25	14,608,120.07	14,589,460.89	14,335,727.63
Classified Salaries	2000-2999		1,944,795.79	3,006,358.05	2,989,794.75	2,942,565.17	2,965,554.29	3,493,879.30	2,869,252.45	2,853,090.27
Employee Benefits	3000-3999		5,680,891.41	8,018,584.49	8,000,074.69	7,863,049.30	7,357,148.80	7,944,101.61	7,809,135.75	7,376,619.89
Books and Supplies	4000-4999		23,506.11	139,252.98	706,877.64	373,877.73	259,022.88	391,497.87	435,876.66	326,815.53
Services	5000-5999		39,440.03	4,014,032.60	3,410,852.05	2,760,148.73	1,714,360.55	4,287,967.86	3,525,128.60	2,196,120.30
Capital Outlay	6000-6599		7,522.81	0.00	0.00	0.00	15,697.50	51,887.42	34,341.28	18,405.15
Other Outgo	7000-7499		0.00	278,069.25	226,729.25	449,172.25	254,271.25	(51,818.00)	608,217.94	476,839.31

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	27,063,400.52	30,725,636.13	29,871,413.57	27,583,618.08
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	869,962.15	262,926.37	(230,314.70)	179,684.71
Due From Other Funds	9310	925,351.40	(176,115.14)	(609,804.74)	1,020,330.01	(1,070,628.06)	(574,991.98)	(85,163.65)	(595,628.77)	(617,520.88)
Stores	9320	244,302.95	24,193.66	39,203.58	9,244.99	37,834.51	(27,704.93)	16,510.75	40,539.47	(17,910.24)
Prepaid Expenditures	9330	112,746.44	3,627.49	0.00	0.00	0.00	0.00	0.00	109,118.95	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	267,265.24	194,273.47	(676,285.05)	(455,746.41)
<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	(1,507,838.59)	(1,534,550.73)	(2,900,907.67)	(8,903,424.90)
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	0.00	0.00	0.00
SUBTOTAL		40,882,950.91	10,820,431.55	(981,972.81)	(3,464,002.48)	2,084,918.54	(1,507,838.59)	6,245,236.01	(2,900,907.67)	(8,903,424.90)
<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	1,775,103.83	(6,050,962.54)	2,224,622.62	8,447,678.49
E. NET INCREASE/DECREASE (B - C + D)			(8,709,034.66)	(17,918,814.13)	8,014,431.34	(18,387,295.45)	25,931,903.12	8,352,485.81	50,260,067.79	(2,413,595.25)
F. ENDING CASH (A + E)			71,627,496.15	53,708,682.02	61,723,113.36	43,335,817.91	69,267,721.03	77,620,206.84	127,880,274.63	125,466,679.38
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		125,466,679.38	122,057,731.05	133,517,164.19	124,868,632.57				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	20,925,625.23	12,887,706.98	13,387,706.98	15,315,405.83	0.00		176,756,301.00	176,756,301.00
Property Taxes	8020-8079	11,370,141.99	29,215,500.05	1,821,652.42	(14,095,442.56)			125,634,000.00	125,634,000.00
Miscellaneous Funds	8080-8099	(2,940,369.52)	(1,469,743.66)	(1,469,743.66)	(2,942,133.92)			(17,176,853.00)	(17,176,853.00)
Federal Revenue	8100-8299	159,585.49	1,909,104.21	1,735,495.34	21,044,625.34			32,566,132.21	32,566,132.21
Other State Revenue	8300-8599	2,572,317.00	629,693.97	8,933,341.82	19,947,449.69			60,520,991.99	60,520,991.99
Other Local Revenue	8600-8799	309,595.83	1,197,868.06	581,539.06	2,958,595.78			13,717,415.44	13,717,415.44
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		32,396,896.02	44,370,129.61	24,989,991.96	42,228,500.16	0.00	0.00	392,017,987.88	392,017,987.88
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	14,906,437.62	14,729,976.86	15,629,432.22	2,223,669.19	0.00		151,429,293.13	151,429,293.13
Classified Salaries	2000-2999	3,269,220.18	2,970,605.58	3,261,524.37	3,439,389.42			36,006,029.62	36,006,029.62
Employee Benefits	3000-3999	8,095,672.74	8,322,870.58	8,217,980.24	19,700,863.21			104,386,992.71	104,386,992.71
Books and Supplies	4000-4999	798,390.52	813,772.82	401,605.54	5,239,358.62			9,909,854.90	9,909,854.90
Services	5000-5999	3,832,205.58	3,427,180.73	3,719,877.38	13,858,815.29			46,786,129.70	46,786,129.70
Capital Outlay	6000-6599	3,229.41	24,590.54	36,185.71	156,343.28			348,203.10	348,203.10
Other Outgo	7000-7499	2,936,894.41	1,072,376.77	1,751,429.82	1,132,470.65			9,134,652.90	9,134,652.90
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00			.24	.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		33,842,050.46	31,361,373.88	33,018,035.28	45,750,909.66	0.00	0.00	358,001,156.30	358,001,156.30
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	2,215,825.92	(1,981,037.00)	5,294,663.69		25,056,451.89	
Due From Other Funds	9310	(478,787.80)	(166,122.86)	1,221,117.01	2,143,695.75	914,972.51		925,351.40	
Stores	9320	33,653.83	19,835.16	(33,508.23)	(24,722.51)	127,132.91		244,302.95	
Prepaid Expenditures	9330	0.00	0.00	0.00	(45,000.00)	45,000.00		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	2,149,824.41	3,404,434.70	103,936.24	6,381,769.11	0.00	26,348,852.68	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	3,753,777.00	3,699,147.00	4,024,923.00	(7,745,875.67)	30,076,606.23		27,421,230.47	
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	5,681,933.70			5,681,933.70	
SUBTOTAL		3,753,777.00	3,699,147.00	4,024,923.00	(2,063,941.97)	30,076,606.23	0.00	40,882,950.91	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(1,963,793.89)	(1,549,322.59)	(620,488.30)	2,167,878.21	(23,694,837.12)	0.00	(14,534,098.23)	0.00
E. NET INCREASE/DECREASE (B - C + D)		(3,408,948.33)	11,459,433.14	(8,648,531.62)	(1,354,531.29)	(23,694,837.12)	0.00	19,482,733.35	34,016,831.58
F. ENDING CASH (A + E)		122,057,731.05	133,517,164.19	124,868,632.57	123,514,101.28				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								99,819,264.16	

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			123,514,101.28	139,645,898.13	120,846,432.82	105,759,643.59	98,421,331.55	104,608,179.45	100,449,928.22	138,543,089.12
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	10,887,707.00	0.00	39,183,495.00	12,887,706.98
Property Taxes	8020-8079		1,505,052.71	750,389.75	613,980.58	6,124,661.86	22,979,539.76	25,397,472.37	31,357,624.58	1,543,349.35
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	(4,746,886.00)	0.00	(1,116,914.00)	(1,116,914.00)	(1,554,480.72)
Federal Revenue	8100-8299		154,494.50	375,836.51	1,885,144.11	205,407.81	149,382.82	1,422,974.89	509,506.89	25,107.62
Other State Revenue	8300-8599		429,769.94	51,923.01	2,103,362.74	456,723.26	2,040,849.72	2,975,877.33	801,399.40	1,411,238.45
Other Local Revenue	8600-8799		748,517.93	170,856.68	1,068,313.79	906,718.69	1,180,876.95	1,582,794.55	3,035,209.36	581,936.76
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			8,886,561.08	7,397,731.95	33,966,589.22	13,834,332.62	37,238,356.25	30,262,205.14	73,770,321.23	14,894,858.44
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		768,870.78	16,328,729.99	15,678,515.73	15,665,308.95	15,373,630.75	15,560,339.14	15,480,027.28	15,454,083.09
Classified Salaries	2000-2999		2,159,077.60	3,125,337.20	3,202,771.90	3,159,187.65	3,198,621.27	3,599,048.13	3,190,808.04	3,177,896.12
Employee Benefits	3000-3999		7,177,653.76	8,444,036.68	8,680,975.10	8,577,881.33	8,037,930.57	8,884,568.94	8,651,584.90	8,685,988.14
Books and Supplies	4000-4999		18,011.54	194,802.92	550,024.34	514,683.07	276,394.49	407,915.52	275,512.77	930,930.72
Services	5000-5999		2,170,043.42	2,097,943.44	2,566,875.23	3,690,526.06	3,180,838.96	3,530,030.32	3,764,363.26	4,505,740.86
Capital Outlay	6000-6599		2,631.58	0.00	33,763.09	34,536.63	5,491.20	18,150.93	46,970.10	11,179.72
Other Outgo	7000-7499		191,986.93	281,541.84	216,610.00	323,580.38	417,218.97	236,083.60	394,617.63	559,209.48
Interfund Transfers Out	7600-7629				263,609.02	251,265.21				

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699					30,044.65				
TOTAL DISBURSEMENTS			12,488,275.61	30,472,392.07	31,193,144.41	32,247,013.93	30,490,126.21	32,236,136.58	31,803,883.98	33,325,028.13
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	10,000.00		(1,500.00)	(500.00)					
Accounts Receivable	9200-9299	20,294,663.69	730,492.43	4,604,730.28	2,732,569.12	5,142,000.88	825,961.13	249,628.06	(218,665.82)	170,596.60
Due From Other Funds	9310	914,972.51	378,970.23	1,312,197.49	(2,195,579.00)	2,303,811.96	1,237,286.27	183,257.89	1,281,693.18	1,328,801.33
Stores	9320	227,132.91	29,179.96	47,283.42	11,150.38	45,632.18	(33,414.90)	19,913.61	48,894.63	(21,601.53)
Prepaid Expenditures	9330	45,000.00			45,000.00					
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		21,491,769.11	1,138,642.62	5,962,711.19	592,640.50	7,491,445.02	2,029,832.50	452,799.56	1,111,921.99	1,477,796.40
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	30,076,606.23	(18,594,868.76)	1,687,516.38	5,952,874.54	(3,582,924.25)	2,591,214.64	2,637,119.35	4,985,198.34	15,300,500.42
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650	7,500,000.00			7,500,000.00					
Deferred Inflows of Resources	9690	5,000,000.00			5,000,000.00					
SUBTOTAL		42,576,606.23	(18,594,868.76)	1,687,516.38	18,452,874.54	(3,582,924.25)	2,591,214.64	2,637,119.35	4,985,198.34	15,300,500.42
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(21,084,837.12)	19,733,511.38	4,275,194.81	(17,860,234.04)	11,074,369.27	(561,382.14)	(2,184,319.79)	(3,873,276.35)	(13,822,704.02)
E. NET INCREASE/DECREASE (B - C + D)			16,131,796.85	(18,799,465.31)	(15,086,789.23)	(7,338,312.04)	6,186,847.90	(4,158,251.23)	38,093,160.90	(32,252,873.71)
F. ENDING CASH (A + E)			139,645,898.13	120,846,432.82	105,759,643.59	98,421,331.55	104,608,179.45	100,449,928.22	138,543,089.12	106,290,215.41
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		106,290,215.41	111,343,244.97	129,870,109.02	121,247,557.69				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	20,925,625.23	12,887,706.98	13,387,706.98	16,867,816.83			178,308,712.00	178,308,712.00
Property Taxes	8020-8079	12,099,133.30	29,448,732.29	1,725,830.05	(7,911,766.60)			125,634,000.00	125,634,000.00
Miscellaneous Funds	8080-8099	(3,631,574.90)	(1,815,242.66)	(1,815,242.66)	(3,633,754.06)			(19,431,009.00)	(19,431,009.00)
Federal Revenue	8100-8299	2,481.39	747,509.15	92,575.91	5,377,274.40			10,947,696.00	10,947,696.00
Other State Revenue	8300-8599	875,457.21	78,401.86	4,608,092.65	11,097,948.43			26,931,044.00	26,931,044.00
Other Local Revenue	8600-8799	319,870.68	810,662.16	692,201.29	3,040,901.16			14,138,860.00	14,138,860.00
Interfund Transfers In	8910-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		30,590,992.91	42,157,769.78	18,691,164.22	24,838,420.16	0.00	0.00	336,529,303.00	336,529,303.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	15,572,772.31	15,394,650.66	15,127,188.23	2,421,780.09			158,825,897.00	158,825,897.00
Classified Salaries	2000-2999	3,517,161.80	3,222,070.33	3,725,659.59	3,979,458.37			39,257,098.00	39,257,098.00
Employee Benefits	3000-3999	8,478,359.09	8,868,834.90	8,972,021.07	18,846,584.52			112,306,419.00	112,306,419.00
Books and Supplies	4000-4999	812,571.69	802,710.41	620,648.70	3,557,828.83			8,962,035.00	8,962,035.00
Services	5000-5999	3,878,847.47	3,630,965.38	3,777,190.60	10,084,399.00			46,877,764.00	46,877,764.00
Capital Outlay	6000-6599	783.92	23,201.17	49,717.96	93,426.70			319,853.00	319,853.00
Other Outgo	7000-7499	1,235,556.52	343,134.91	1,394,804.11	979,172.63			6,573,517.00	6,573,517.00
Interfund Transfers Out	7600-7629	1,685,691.48	263,678.28					2,464,243.99	2,464,244.00
All Other Financing Uses	7630-7699				69,955.35			100,000.00	100,000.00

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
TOTAL DISBURSEMENTS		35,181,744.28	32,549,246.04	33,667,230.26	40,032,605.49	0.00	0.00	375,686,826.99	375,686,827.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199			1,000.00	11,000.00			10,000.00	
Accounts Receivable	9200-9299	2,122,069.13	2,179,979.14	2,103,753.68	(1,880,839.93)			18,762,274.70	
Due From Other Funds	9310	1,030,271.02	357,468.52	(2,627,638.94)	(4,612,873.60)			(22,333.65)	
Stores	9320	40,589.87	23,923.18	(40,414.26)	(29,817.81)			141,318.73	
Prepaid Expenditures	9330				(45,000.00)			0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		3,192,930.02	2,561,370.84	(563,299.52)	(6,557,531.34)	0.00	0.00	18,891,259.78	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(6,450,850.91)	(6,356,969.47)	(6,916,814.23)	13,311,256.65			4,563,252.70	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							7,500,000.00	
Deferred Inflows of Resources	9690							5,000,000.00	
SUBTOTAL		(6,450,850.91)	(6,356,969.47)	(6,916,814.23)	13,311,256.65	0.00	0.00	17,063,252.70	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		9,643,780.93	8,918,340.31	6,353,514.71	(19,868,787.99)	0.00	0.00	1,828,007.08	
E. NET INCREASE/DECREASE (B - C + D)		5,053,029.56	18,526,864.05	(8,622,551.33)	(35,062,973.32)	0.00	0.00	(37,329,516.91)	(39,157,524.00)
F. ENDING CASH (A + E)		111,343,244.97	129,870,109.02	121,247,557.69	86,184,584.37				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								86,184,584.37	

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	358,001,156.30
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	32,566,132.21
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	257,926.30
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	2,365,432.00
4. Other Transfers Out	All	9200	7200-7299	3,742,103.00
5. Interfund Transfers Out	All	9300	7600-7629	.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)				6,368,938.68
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)				319,066,085.41
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)*				19,104.68
B. Expenditures per ADA (Line I.E divided by Line II.A)				16,700.94
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)	319,066,085.41	16,700.94
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) 10,047,727.00
- 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) 281,774,588.46

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) 3.57%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

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

A. Indirect Costs

- 1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 11,555,756.00
- 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)	998,687.01
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)	14,968,659.01
9. Carry-Forward Adjustment (Part IV, Line F)	86,617.65
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	15,055,276.66

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	189,562,151.36
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	45,200,035.82
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	46,594,597.50
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	3,757,603.21
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)	1,829,486.76
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)	145,888.14
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)	26,975,738.92
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)	3,119,290.32
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	8,486,339.13
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	3,782,668.09
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	6,916,683.75
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)	336,373,960.14

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)	4.45%
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D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2024-25 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B19)	4.48%
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Part IV - Carry-forward Adjustment

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

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	14,968,659.01
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	86,617.65
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 (4.71%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	86,617.65
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)	86,617.65

Approved indirect cost rate: 3.86%

Highest rate used in any program: 4.71%

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

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	3,334,298.55	128,703.92	3.86%
01	3060	147,921.44	5,709.77	3.86%
01	3061	11,717.84	452.31	3.86%
01	3182	226,792.01	8,754.17	3.86%
01	3212	129,875.96	5,013.00	3.86%
01	3213	11,454,110.28	539,967.68	4.71%
01	3310	3,646,543.00	140,756.00	3.86%
01	3311	3,257.00	125.00	3.84%
01	3312	501,345.00	19,352.00	3.86%
01	3327	233,844.00	9,026.00	3.86%
01	3410	389,802.62	15,046.38	3.86%
01	3550	381,683.14	14,732.97	3.86%
01	4035	584,272.99	22,552.94	3.86%
01	4127	446,419.06	17,231.78	3.86%
01	5634	86,047.00	3,321.00	3.86%
01	5810	142,458.35	77.20	0.05%
01	6266	1,839,392.61	71,000.55	3.86%
01	6385	87,500.00	3,377.00	3.86%
01	6388	971,278.93	37,491.37	3.86%
01	6500	36,675,163.00	1,415,661.00	3.86%
01	6520	476,439.67	18,390.57	3.86%
01	6536	19,909.00	260.00	1.31%
01	6537	140,476.00	5,422.00	3.86%
01	6546	948,625.00	36,617.00	3.86%
01	7220	217,093.00	8,380.00	3.86%
01	7412	1,351,880.79	52,182.60	3.86%
01	7413	274,790.44	10,606.92	3.86%
01	8150	9,486,432.74	366,176.30	3.86%
01	9010	4,092,657.70	60,163.00	1.47%
11	6391	7,194,634.31	270,442.30	3.76%
12	5025	421,828.42	16,282.58	3.86%
12	6105	3,360,839.67	129,728.33	3.86%
61	5310	6,587,512.96	254,278.00	3.86%
61	5320	329,170.79	12,705.00	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	285,213,448.00	1.50%	289,502,094.00	(1.72%)	284,511,703.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	5,296,248.42	(7.36%)	4,906,411.00	(.32%)	4,890,680.00
4. Other Local Revenues	8600-8799	5,130,249.95	(5.30%)	4,858,210.00	3.36%	5,021,579.00
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	(56,740,676.00)	8.58%	(61,607,893.00)	3.23%	(63,599,876.00)
6. Total (Sum lines A1 thru A5c)		238,899,270.37	(.52%)	237,658,822.00	(2.88%)	230,824,086.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				114,931,325.00		124,044,603.00
b. Step & Column Adjustment				1,758,438.00		1,957,883.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				7,354,840.00		44,115.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	114,931,325.00	7.93%	124,044,603.00	1.61%	126,046,601.00
2. Classified Salaries						
a. Base Salaries				22,558,147.00		23,987,206.00
b. Step & Column Adjustment				451,163.00		498,644.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				977,896.00		(416,400.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	22,558,147.00	6.34%	23,987,206.00	.34%	24,069,450.00
3. Employee Benefits	3000-3999	64,433,734.00	7.11%	69,016,431.00	8.90%	75,157,649.00
4. Books and Supplies	4000-4999	1,914,214.09	13.06%	2,164,214.00	0.00%	2,164,214.00
5. Services and Other Operating Expenditures	5000-5999	24,386,587.67	2.08%	24,894,811.00	8.56%	27,027,022.00
6. Capital Outlay	6000-6999	48,350.00	(58.63%)	20,000.00	0.00%	20,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	6,133,535.00	5.73%	6,485,053.00	2.97%	6,677,428.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(3,710,538.53)	26.02%	(4,675,946.00)	(7.09%)	(4,344,341.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	.24	41,666,566.67%	100,000.00	0.00%	100,000.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		230,695,354.47	6.65%	246,036,372.00	4.42%	256,918,023.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		8,203,915.90		(8,377,550.00)		(26,093,937.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		49,583,173.06		57,787,088.96		49,409,538.96
2. Ending Fund Balance (Sum lines C and D1)		57,787,088.96		49,409,538.96		23,315,601.96
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	142,826.00		142,826.00		142,826.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	31,270,000.00		31,270,000.00		
d. Assigned	9780	15,633,670.00		6,834,573.00		12,142,170.00
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
1. Reserve for Economic Uncertainties	9789	10,740,592.96		11,162,139.96		11,030,605.96
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		57,787,088.96		49,409,538.96		23,315,601.96
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	10,740,592.96		11,162,139.96		11,030,605.96
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)		10,740,592.96		11,162,139.96		11,030,605.96
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.						
2023-24 Negotiated salary augmentation of 4.25% 2024-25 \$8M in Certificated and Classified Declining Enrollment staffing Reduction						

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	32,566,132.21	(32.52%)	21,975,460.00	(50.18%)	10,947,696.00
3. Other State Revenues	8300-8599	55,224,743.57	(60.61%)	21,754,584.00	1.31%	22,040,364.00
4. Other Local Revenues	8600-8799	8,587,165.49	3.84%	8,917,280.00	2.24%	9,117,280.00
5. Other Financing Sources						
a. Transfers In	8900-8929	.24	(100.00%)		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	56,740,676.00	8.58%	61,607,893.00	3.23%	63,599,876.00
6. Total (Sum lines A1 thru A5c)		153,118,717.51	(25.38%)	114,255,217.00	(7.48%)	105,705,216.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				36,497,968.13		34,494,561.13
b. Step & Column Adjustment				488,990.00		418,855.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(2,492,397.00)		(8,570,902.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	36,497,968.13	(5.49%)	34,494,561.13	(23.63%)	26,342,514.13
2. Classified Salaries						
a. Base Salaries				13,447,882.62		14,485,569.62
b. Step & Column Adjustment				272,452.00		285,675.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				765,235.00		(1,146,813.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	13,447,882.62	7.72%	14,485,569.62	(5.94%)	13,624,431.62
3. Employee Benefits	3000-3999	39,953,258.71	.84%	40,288,992.00	(7.79%)	37,148,770.00
4. Books and Supplies	4000-4999	7,995,640.81	.65%	8,047,821.00	(15.53%)	6,797,821.00
5. Services and Other Operating Expenditures	5000-5999	22,399,542.03	(4.89%)	21,304,182.00	(6.82%)	19,850,742.00
6. Capital Outlay	6000-6999	299,853.10	0.00%	299,853.00	0.00%	299,853.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,695,106.00	(16.89%)	3,071,106.00	3.48%	3,178,053.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	3,016,550.43	34.02%	4,042,811.00	(12.77%)	3,526,621.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		127,305,801.83	(1.00%)	126,034,895.75	(12.11%)	110,768,805.75
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		25,812,915.68		(11,779,678.75)		(5,063,589.75)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		16,219,258.76		42,032,174.44		30,252,495.69
2. Ending Fund Balance (Sum lines C and D1)		42,032,174.44		30,252,495.69		25,188,905.94
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	42,032,174.44		30,252,495.69		25,188,905.94
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)		42,032,174.44		30,252,495.69		25,188,905.94
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.						
2023-24 Negotiated salary augmentation of 4.25% 2024-25 \$8M in Certificated and Classified Declining Enrollment staffing Reduction						

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	285,213,448.00	1.50%	289,502,094.00	(1.72%)	284,511,703.00
2. Federal Revenues	8100-8299	32,566,132.21	(32.52%)	21,975,460.00	(50.18%)	10,947,696.00
3. Other State Revenues	8300-8599	60,520,991.99	(55.95%)	26,660,995.00	1.01%	26,931,044.00
4. Other Local Revenues	8600-8799	13,717,415.44	.42%	13,775,490.00	2.64%	14,138,859.00
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%	0.00
6. Total (Sum lines A1 thru A5c)		392,017,987.88	(10.23%)	351,914,039.00	(4.37%)	336,529,302.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				151,429,293.13		158,539,164.13
b. Step & Column Adjustment				2,247,428.00		2,376,738.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				4,862,443.00		(8,526,787.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	151,429,293.13	4.70%	158,539,164.13	(3.88%)	152,389,115.13
2. Classified Salaries						
a. Base Salaries				36,006,029.62		38,472,775.62
b. Step & Column Adjustment				723,615.00		784,319.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				1,743,131.00		(1,563,213.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	36,006,029.62	6.85%	38,472,775.62	(2.02%)	37,693,881.62
3. Employee Benefits	3000-3999	104,386,992.71	4.71%	109,305,423.00	2.75%	112,306,419.00
4. Books and Supplies	4000-4999	9,909,854.90	3.05%	10,212,035.00	(12.24%)	8,962,035.00
5. Services and Other Operating Expenditures	5000-5999	46,786,129.70	(1.25%)	46,198,993.00	1.47%	46,877,764.00
6. Capital Outlay	6000-6999	348,203.10	(8.14%)	319,853.00	0.00%	319,853.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	9,828,641.00	(2.77%)	9,556,159.00	3.13%	9,855,481.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(693,988.10)	(8.77%)	(633,135.00)	29.15%	(817,720.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	.24	41,666,566.67%	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)		358,001,156.30	3.93%	372,071,267.75	(1.18%)	367,686,828.75
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		34,016,831.58		(20,157,228.75)		(31,157,526.75)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		65,802,431.82		99,819,263.40		79,662,034.65
2. Ending Fund Balance (Sum lines C and D1)		99,819,263.40		79,662,034.65		48,504,507.90
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	142,826.00		142,826.00		142,826.00
b. Restricted	9740	42,032,174.44		30,252,495.69		25,188,905.94
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	15,633,670.00		6,834,573.00		12,142,170.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	10,740,592.96		11,162,139.96		11,030,605.96

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)		99,819,263.40		79,662,034.65		48,504,507.90
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	10,740,592.96		11,162,139.96		11,030,605.96
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)		10,740,592.96		11,162,139.96		11,030,605.96
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.00%		3.00%		3.00%
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)						
		18,904.67		18,527.49		18,157.85
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		358,001,156.30		372,071,267.75		367,686,828.75
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)		358,001,156.30		372,071,267.75		367,686,828.75
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)		10,740,034.69		11,162,138.03		11,030,604.86
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		10,740,034.69		11,162,138.03		11,030,604.86
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	(56,594.03)	0.00	(693,987.10)				
Other Sources/Uses Detail					.24	.24		
Fund Reconciliation								
081 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	2,036.08	0.00	280,993.19	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	146,010.91	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	500.00	0.00						
Other Sources/Uses Detail					2,373,477.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	17,594.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
30I STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35I COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	2,373,477.00		
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	36,463.95	0.00	266,983.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62I CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63I OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66I WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67I SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71I RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	56,594.03	(56,594.03)	693,987.10	(693,987.10)	2,373,477.24	2,373,477.24		

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 first interim projections.

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year		First Interim	Second Interim	Percent Change	Status
		Projected Year Totals (Form 01CSI, Item 1A)	Projected Year Totals (Form AI, Lines A4 and C4)		
Current Year (2022-23)	District Regular	20,105.20	21,338.42		
	Charter School	0.00	0.00		
	Total ADA	20,105.20	21,338.42	6.1%	Not Met
1st Subsequent Year (2023-24)	District Regular	20,105.20	20,482.33		
	Charter School	0.00	0.00		
	Total ADA	20,105.20	20,482.33	1.9%	Met
2nd Subsequent Year (2024-25)	District Regular	19,904.15	19,404.83		
	Charter School	0.00	0.00		
	Total ADA	19,904.15	19,404.83	(2.5%)	Not Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

ADA projections for the First interim were not reported correctly.

2. **CRITERION: Enrollment**

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2022-23)	District Regular	21,418.00	21,148.00	
	Charter School			
	Total Enrollment	21,418.00	21,148.00	(1.3%)
1st Subsequent Year (2023-24)	District Regular	21,204.00	20,937.00	
	Charter School			
	Total Enrollment	21,204.00	20,937.00	(1.3%)
2nd Subsequent Year (2024-25)	District Regular	20,992.00	20,727.00	
	Charter School			
	Total Enrollment	20,992.00	20,727.00	(1.3%)

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
	Unaudited Actuals (Form A, Lines A4 and C4)	CBEDS Actual (Form 01CSI, Item 3A)	
Third Prior Year (2019-20)			
District Regular	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			
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	18,905	21,148		
Charter School	0			
Total ADA/Enrollment	18,905	21,148	89.4%	Met
1st Subsequent Year (2023-24)				
District Regular	18,527	20,937		
Charter School				
Total ADA/Enrollment	18,527	20,937	88.5%	Met
2nd Subsequent Year (2024-25)				
District Regular	18,158	20,727		
Charter School				
Total ADA/Enrollment	18,158	20,727	87.6%	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 first interim projections.

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

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

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

Fiscal Year	LCFF Revenue		Percent Change	Status
	(Fund 01, Objects 8011, 8012, 8020-8089)			
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
Current Year (2022-23)	295,180,296.00	296,027,098.00	.3%	Met
1st Subsequent Year (2023-24)	286,465,745.00	307,719,560.00	7.4%	Not Met
2nd Subsequent Year (2024-25)	288,652,487.00	303,942,712.00	5.3%	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 first interim projections 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)

2023-24 & 2024-25 First Interim LCFF revenue projection were reported incorrectly.

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)	201,923,206.00	230,695,354.23	87.5%	Met	
1st Subsequent Year (2023-24)	217,048,240.00	245,936,372.00	88.3%	Met	
2nd Subsequent Year (2024-25)	225,273,700.00	256,818,023.00	87.7%	Met	

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

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

1a. STANDARD 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 first interim projections. Changes that exceed five percent in any major object category must be explained.

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

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

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

Object Range / Fiscal Year	First Interim	Second Interim	Percent Change	Change Is Outside Explanation Range
	Projected Year Totals (Form 01CSI, Item 6A)	Projected Year Totals (Fund 01) (Form MYPI)		
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2022-23)	33,996,126.12	32,566,132.21	-4.2%	No
1st Subsequent Year (2023-24)	22,887,299.00	21,975,460.00	-4.0%	No
2nd Subsequent Year (2024-25)	12,999,670.00	10,947,696.00	-15.8%	Yes

Explanation:
(required if Yes)

The District has adjusted 2024-25 unearned Federal revenues projections accordingly.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2022-23)	63,493,227.30	60,520,991.99	-4.7%	No
1st Subsequent Year (2023-24)	26,729,828.00	26,660,995.00	-.3%	No
2nd Subsequent Year (2024-25)	27,115,681.00	26,931,044.00	-.7%	No

Explanation:
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2022-23)	12,839,905.79	13,717,415.44	6.8%	Yes
1st Subsequent Year (2023-24)	13,176,756.00	13,775,490.00	4.5%	No
2nd Subsequent Year (2024-25)	13,522,746.00	14,138,859.00	4.6%	No

Explanation:
(required if Yes)

The District has projected an increase in community redevelopment funds, interest and revenue for use of facilities.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2022-23)	12,598,353.38	9,909,854.90	-21.3%	Yes
1st Subsequent Year (2023-24)	8,007,918.00	10,212,035.00	27.5%	Yes
2nd Subsequent Year (2024-25)	6,362,211.00	8,962,035.00	40.9%	Yes

Explanation:
(required if Yes)

The District has adjusted projections 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)	47,192,733.89	46,786,129.70	-.9%	No
1st Subsequent Year (2023-24)	44,918,451.00	46,198,993.00	2.9%	No
2nd Subsequent Year (2024-25)	43,293,233.00	46,877,764.00	8.3%	Yes

Explanation:
(required if Yes)

The District has adjusted projections in Service 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	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2022-23)	110,329,259.21	106,804,539.64	-3.2%	Met
1st Subsequent Year (2023-24)	62,793,883.00	62,411,945.00	-.6%	Met
2nd Subsequent Year (2024-25)	53,638,097.00	52,017,599.00	-3.0%	Met

Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2022-23)	59,791,087.27	56,695,984.60	-5.2%	Not Met
1st Subsequent Year (2023-24)	52,926,369.00	56,411,028.00	6.6%	Not Met
2nd Subsequent Year (2024-25)	49,655,444.00	55,839,799.00	12.5%	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 first interim projections by more than the standard for the current year and two subsequent fiscal years.

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

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

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

- 1b. STANDARD NOT MET - One or more total operating expenditures have changed since first interim projections 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)

The District has adjusted projections in Books and Supplies using one-time funds.

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

The District has adjusted projections in Service and Other Operating Expenditures using one-time funds

7. CRITERION: Facilities Maintenance

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

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

		Second Interim Contribution		
		Projected Year Totals		
		Required Minimum	(Fund 01, Resource 8150,	
		Contribution	Objects 8900-8999)	Status
1.	OMMA/RMA Contribution	9,628,829.05	9,999,999.99	Met
2.	First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		9,700,000.00	

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

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

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

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available 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%	3.0%
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			Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)			
Current Year (2022-23)	8,203,915.90	230,695,354.47		N/A	Met
1st Subsequent Year (2023-24)	(8,377,550.00)	246,036,372.00		3.4%	Not Met
2nd Subsequent Year (2024-25)	(26,093,937.00)	256,918,023.00		10.2%	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		Status
	(Form 011, Line F2) (Form MYPI, Line D2)		
Current Year (2022-23)	99,819,263.40		Met
1st Subsequent Year (2023-24)	79,662,034.65		Met
2nd Subsequent Year (2024-25)	48,504,507.90		Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund		Status
	(Form CASH, Line F, June Column)		
Current Year (2022-23)	123,514,101.28		Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4, Subsequent Years, Form MYPI, Line F2, if available.)	18,904.67	18,527.49	18,157.85
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, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)

	Current Year Projected Year Totals (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
	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)	358,001,156.30	372,071,267.75	367,686,828.75
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)	358,001,156.30	372,071,267.75	367,686,828.75
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	10,740,034.69	11,162,138.03	11,030,604.86

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

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

0.00	0.00	0.00
10,740,034.69	11,162,138.03	11,030,604.86

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year	1st Subsequent Year	2nd Subsequent Year
	Projected Year Totals (2022-23)	(2023-24)	(2024-25)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	10,740,592.96	11,162,139.96	11,030,605.96
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)	10,740,592.96	11,162,139.96	11,030,605.96
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.00%	3.00%	3.00%
District's Reserve Standard (Section 10B, Line 7):	10,740,034.69	11,162,138.03	11,030,604.86
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since first interim projections 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 first interim projections 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 use ESSER funds and one-time funding to pay for salary and benefits for fiscal year 2022-23 & 2023-24.

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:

55. Contributions

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2022-23)	(58,499,190.00)	(56,740,676.00)	-3.0%	(1,758,514.00)	Met
1st Subsequent Year (2023-24)	(59,465,513.00)	(62,162,973.00)	4.5%	2,697,460.00	Met
2nd Subsequent Year (2024-25)	(60,822,512.00)	(63,154,956.00)	3.8%	2,332,444.00	Met

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

1c. Transfers Out, General Fund *					
Current Year (2022-23)	100,000.24	.24	-100.0%	(100,000.00)	Not Met
1st Subsequent Year (2023-24)	100,000.00	100,000.00	0.0%	0.00	Met
2nd Subsequent Year (2024-25)	100,000.00	100,000.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

1c. NOT MET - The projected transfers out of the general fund have changed since first interim projections 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)

Eliminate contribution to Fund 67 self-insurance Fund.

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear 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 First Interim data exist (Form 01CSI, Item S6A), long-term commitment data will be extracted and it will only be necessary to click the appropriate button for Item 1b. Extracted data may be overwritten to update long-term commitment data in Item 2, as applicable. If no First Interim data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

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

Yes

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

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 first interim projections, and indicate whether the changes are the result of a new actuarial valuation.

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

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

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

Yes

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

No

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

No

	First Interim (Form 01CSI, Item S7A)	Second Interim
2 OPEB Liabilities		
a. Total OPEB liability	66,399,075.00	66,399,075.00
b. OPEB plan(s) fiduciary net position (if applicable)	18,480,524.00	18,480,524.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	47,918,551.00	47,918,551.00

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

Actuarial	Actuarial
Jun 30, 2021	Jun 30, 2021

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

	First Interim (Form 01CSI, Item S7A)	Second Interim
3 OPEB Contributions		
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2022-23)	4,234,000.00	4,234,000.00
1st Subsequent Year (2023-24)	4,603,000.00	4,603,000.00
2nd Subsequent Year (2024-25)	4,863,000.00	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)	207	207
1st Subsequent Year (2023-24)	217	217
2nd Subsequent Year (2024-25)	227	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. First Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

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

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

3 Self-Insurance Contributions	First Interim	
	(Form 01CSI, Item S7B)	Second Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2022-23)	15,473,088.00	14,811,860.00
1st Subsequent Year (2023-24)	16,522,144.00	14,964,731.00
2nd Subsequent Year (2024-25)	17,302,354.00	15,119,327.00

b. Amount contributed (funded) for self-insurance programs		
Current Year (2022-23)	15,473,088.00	14,811,860.00
1st Subsequent Year (2023-24)	16,522,144.00	14,964,731.00
2nd Subsequent Year (2024-25)	17,302,354.00	15,119,327.00

4 Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of first interim projections?

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of certificated (non-management) full-time-equivalent (FTE) positions	1,188.0	1,179.1	1,172.1	1,165.1

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

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

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

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

<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------

One Year Agreement

Total cost of salary settlement

<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------

% change in salary schedule from prior year

<input type="text"/>

or

Multiyear Agreement

Total cost of salary settlement

<input type="text"/>	<input type="text"/>	<input type="text"/>
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% change in salary schedule from prior year (may enter text, such as "Reopener")

<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------

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 First Interim Projections

Are any new costs negotiated since first interim projections 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 first interim projections and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of first interim projections?

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

Yes

If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of classified (non-management) FTE positions	541.4	541.2	541.2	541.2

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

[]

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

[]

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

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

Yes

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

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

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

n/a

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

No

If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement:

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

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

Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

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

4. Amount included for any tentative salary schedule increases

--	--	--	--

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

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

Management/Supervisor/Confidential

Step and Column Adjustments

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

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

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

1. Are costs of other benefits included in the interim and MYPs?
2. Total cost of other benefits
3. Percent change in cost of other benefits over prior year

S9.

Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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

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

ADDITIONAL FISCAL INDICATORS

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

- | | |
|---|----------------------------------|
| A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No) | <input type="text" value="No"/> |
| A2. Is the system of personnel position control independent from the payroll system? | <input type="text" value="No"/> |
| A3. Is enrollment decreasing in both the prior and current fiscal years? | <input type="text" value="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.

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

East Side Union High

Santa Clara County

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

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

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

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUND - (Fatal) - All FUND codes must be valid.	<u>Passed</u>
CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid.	<u>Passed</u>
CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>Passed</u>
CHECKGOAL - (Fatal) - All GOAL codes must be valid.	<u>Passed</u>
CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid.	<u>Passed</u>
CHECKOBJECT - (Fatal) - All OBJECT codes must be valid.	<u>Passed</u>
CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>Passed</u>
CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>Passed</u>
CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>Passed</u>
CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid.	<u>Passed</u>

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

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**

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

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

CONTRIB-UNREST-REV - (Warning) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

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

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

Phase - All
Display - All Technical Checks

East Side Union High

Santa Clara County

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

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

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

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUND - (Fatal) - All FUND codes must be valid. **Passed**

CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid. **Passed**

CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

CHECKGOAL - (Fatal) - All GOAL codes must be valid. **Passed**

CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid. **Passed**

CHECKOBJECT - (Fatal) - All OBJECT codes must be valid. **Passed**

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

CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

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

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

CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

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**

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

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**

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

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

CONTRIB-UNREST-REV - (Warning) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

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**

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

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**

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

East Side Union High

Santa Clara County

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

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

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

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUND - (Fatal) - All FUND codes must be valid. **Passed**

CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid. **Passed**

CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

CHECKGOAL - (Fatal) - All GOAL codes must be valid. **Passed**

CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid. **Passed**

CHECKOBJECT - (Fatal) - All OBJECT codes must be valid. **Passed**

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

CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

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

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

CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

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**

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

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 - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRAFD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

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

CONTRIB-UNREST-REV - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

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

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

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**

Second Interim
Projected Totals

Technical Review Checks

Phase - All

Display - All Technical Checks

East Side Union High

Santa Clara County

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

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

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

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUND - (Fatal) - All FUND codes must be valid. **Passed**

CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid. **Passed**

CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

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

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CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

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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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**

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

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

INTRAFD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

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

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

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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) - The following objects have a negative balance by resource, by fund: **Exception**

FUND	RESOURCE	OBJECT	VALUE
01	4035	4300	(\$3,796.16)

Explanation: The negative balance is due to an adjustment for prior year expenses due to a Federal Program Monitoring (FPM) review.

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.	<u>Passed</u>
CS-PROVIDE - (Fatal) - The Criteria and Standards Review (Form 01CSI) has been provided.	<u>Passed</u>
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.)	<u>Passed</u>
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.)	<u>Passed</u>
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.)	<u>Passed</u>
CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.	<u>Passed</u>
CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.	<u>Passed</u>
CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.	<u>Passed</u>
VERSION-CHECK - (Warning) - All versions are current.	<u>Passed</u>

