



2022-23

Second Interim

March 13, 2023

Manuel Correa, CPA

Chief Business Officer

Aracely Medina

Interim Director, Fiscal Services

**Board of Education**

Maria M. Caceres

Maria E. Cruz

Sue L. Maulucci

Rachael Robles

Simon Wright

District Superintendent

Elizabeth Eminhizer, Ed.D.

Date: March 13, 2023

To: Board Members and Superintendent Elizabeth Eminhizer, Ed.D.

From: Manuel Correa, CPA, Chief Business Officer

RE: 2022-23 Second Interim Report

School districts are required by Education Code 42130 to certify within 45 days of the close of the period ending January 31 that the District will be able to meet its financial obligations for the budget year and two subsequent years. The Second Interim report includes a multi-year projection that covers the current year and subsequent two years.

The Chief Business Officer recommends that the Board of Education certify the District's 2022-2023 Second Interim report as presented during the March 13, 2023, Board meeting. The budget will be revised, as needed, to address changes imposed by the State and Federal governments. The approval of this report will authorize the budget adjustments identified within this report.

The multi-year projections support that the District will meet its financial obligations with at least a 3% reserve in the 2022-23 Second Interim report and two subsequent fiscal years.

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1 GENERAL INFORMATION

1.1 BUDGET CALENDAR

The following dates represent key budgetary information dates for the 2022-23 fiscal year:

| | |
|-------------------|---|
| June 13, 2022 | Public Hearing on Proposed Budget |
| June 27, 2022 | Adopt Budget Report |
| June 30, 2022 | District Adopted Budget Report Due to LACOE |
| December 15, 2022 | District First Interim Report Due to LACOE |
| March 17, 2023 | District Second Interim Report Due to LACOE |

1.2 FUND CLASSIFICATION

General Fund – Unrestricted – Fund 01.0

This fund is used to account for the ordinary operations of the school district. Examples of expenditures reported in this account are direct classroom instruction, school administration, counseling, district administration, custodial, grounds, and security.

General Fund – Restricted – Fund 01.0

This fund is used to account for restricted projects or activities within the General Fund that must be identified and reported separately from unrestricted projects or activities. Examples of programs accounted for in this fund are special education, routine maintenance, federal, state, and local grants.

Student Activity Special Revenue Fund – Fund 08.0

This fund is to account for revenues and expenditures incurred by the Associated Student Bodies of the District.

Special Education Pass-Through Fund – Fund 10.0

This fund is used by the Administrative Unit of a multi-LEA Special Education Local Plan Area (SELPA) to account for Special Education revenue passed through to other member's LEAs.

Adult Education Fund – Fund 11.0

This fund is to account separately for federal, state, and local revenues that are restricted or committed for adult education programs. Money in this fund shall be expended for adult education purposes only.

Child Development Fund – Fund 12.0

The Child Development Fund contains state and federally subsidized child program centers, including preschool and school-age programs.

Cafeteria Special Revenue Fund – Fund 13.0

This fund is used to account for the revenues and expenditures of operating the District's food service program. The revenue in this fund is on a per meal basis from the state, federal, and local (reduced and paid) student meal fees.

Special Reserve Fund for Other than Capital Outlay Projects – Fund 17.0

This fund is used primarily to provide for the accumulation of General Fund monies for general operating purposes other than capital outlay (Education Code Section 42840).

Building Fund – Fund 21.2

The Building Fund is used to account separately for proceeds from the sale of bonds (Education Code Section 15146) and may not be used for any purpose other than those for which the bonds were issued.

Capital Facilities – Fund 25.0

This fund is used primarily to account separately for monies from developer fees. Expenditures in this fund are restricted to the purposes specified in Government Code sections 65970-65981 or Government Code section 65995.

Special Reserve Fund for Capital Outlay Projects – Fund 40.0

This fund provides for the accumulation of General Fund monies for capital outlay purposes (Education Code Section 42840).

Bond Interest and Redemption – Fund 51.0

This fund is administered by Los Angeles County. This fund was established to record the monies collected through property taxes to repay the general obligation bonds that were approved by the voters.

Los Angeles County Tax Assessor determines the tax rate needed each year to provide sufficient revenues to make the payments to the bond holders. The County collects the property tax monies, makes the payments, and maintains the records.

The financial detail provided on the following pages was supplied by the County.

Self-Insurance (Workers Compensation) - Fund 67.1

Self-insurance funds are used to separate monies received for self-insurance activities from other operating funds of an LEA. The Workers Compensation Sub-Fund is utilized for the District's Workers Compensation-related transactions.

Self-Insurance (Property and Liability) – Fund 67.2

The Property and Liability Sub-Fund is used to account for resources committed to the District's self-insurance program for property and liability insurance.

Self-Insurance (Health and Welfare) - Fund 67.3

The Health and Welfare Sub-Fund is used to account for resources committed to the District's medical, dental, vision, and life insurance programs.

Self-Insurance (Retiree Health and Welfare) – Fund 67.4

The Retiree Health and Welfare Sub-Fund is to be utilized to account for resources committed for the District's medical, dental, and vision insurance program for retirees.

2 BUDGET ASSUMPTIONS

2.1 GENERAL FUND REVENUES

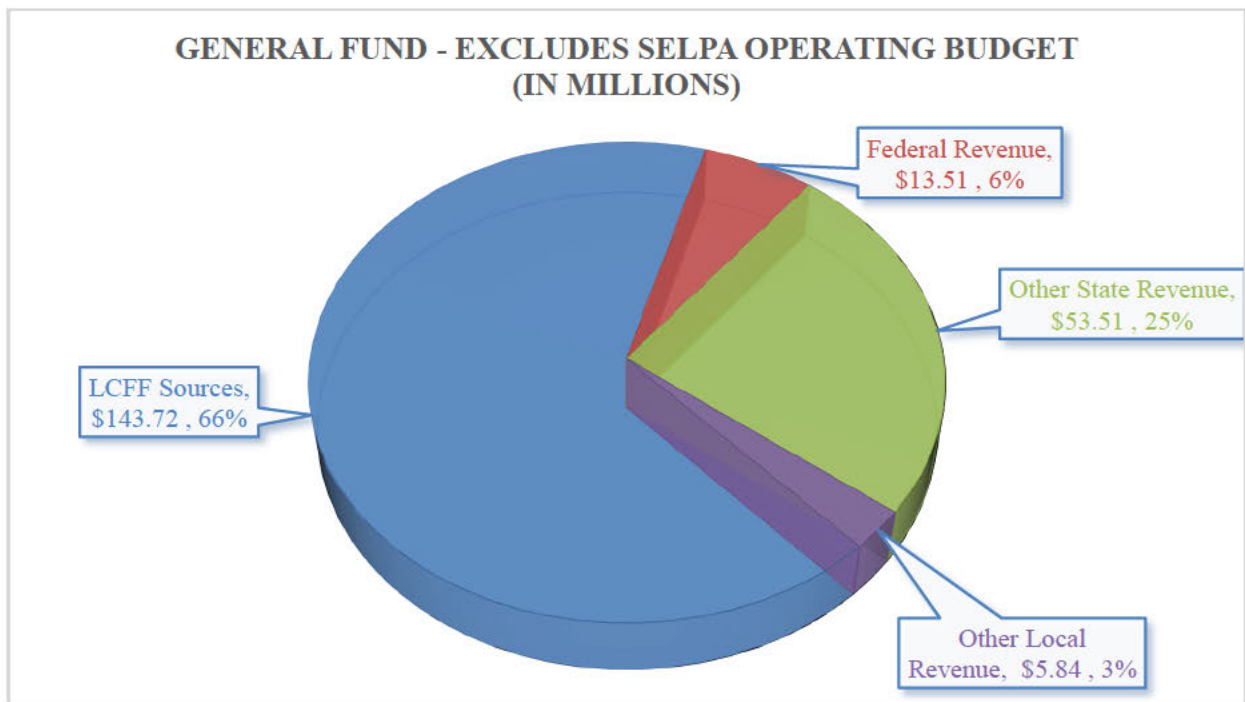
The major classifications for revenues in the General Fund are:

LCFF Revenues are used to record state aid apportionment for both base and supplemental/concentration funding, county, and District local property taxes.

Federal Revenues record the grant and award revenues received directly from the Federal Government as well as the federal revenue for which the state or any other agency serves as a distributed agency (i.e., Special Education SELPA distributed Federal IDEA revenues)

Other State Revenue are revenues received from state sources other than state aid apportionments. Revenues received for Mandated Block Grant, Lottery, Mental Health Services – Special Education, and state categorical programs.

Local Revenues include the recording of interest earnings, leases, rentals, donations, grants, and awards from other than federal or state agencies.

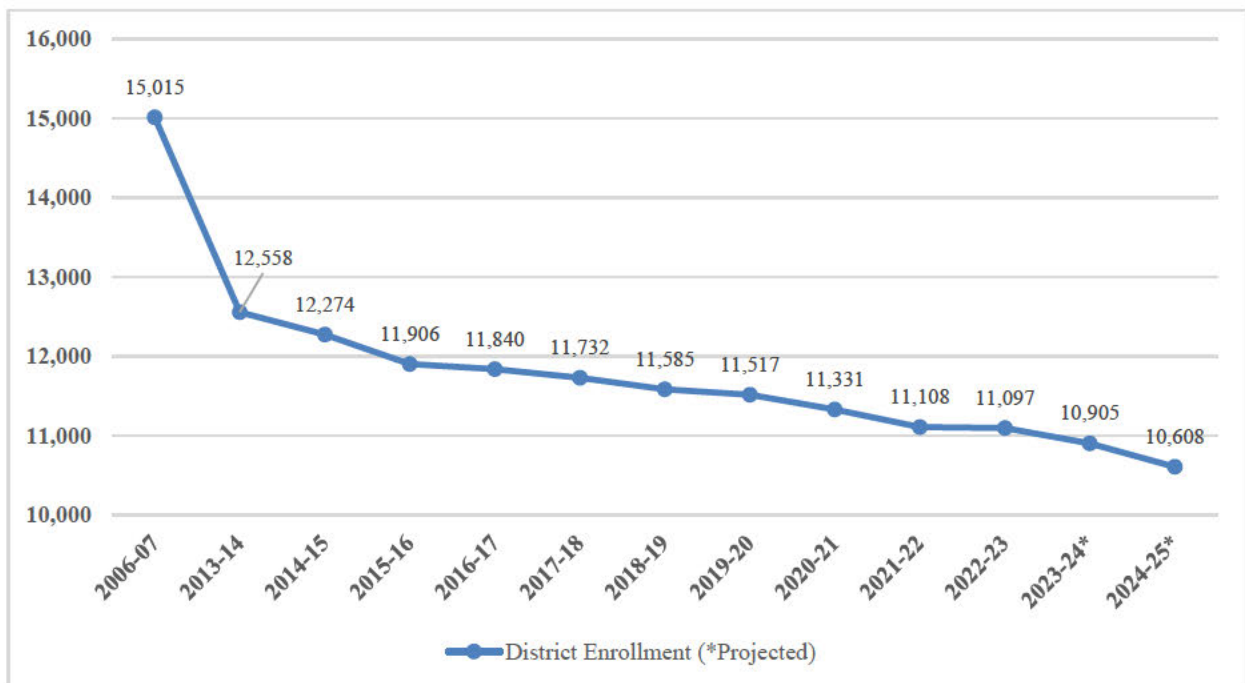


2.1.1 LOCAL CONTROL FUNDING FORMULA (LCFF)

Approximately 66% of the General Fund's revenues are generated by the Local Control Funding Formula (LCFF). Property Tax receipts (local sources) and Education Protection Account (EPA) tax collections fund LCFF revenue and the balance is provided to the District as a state apportionment.

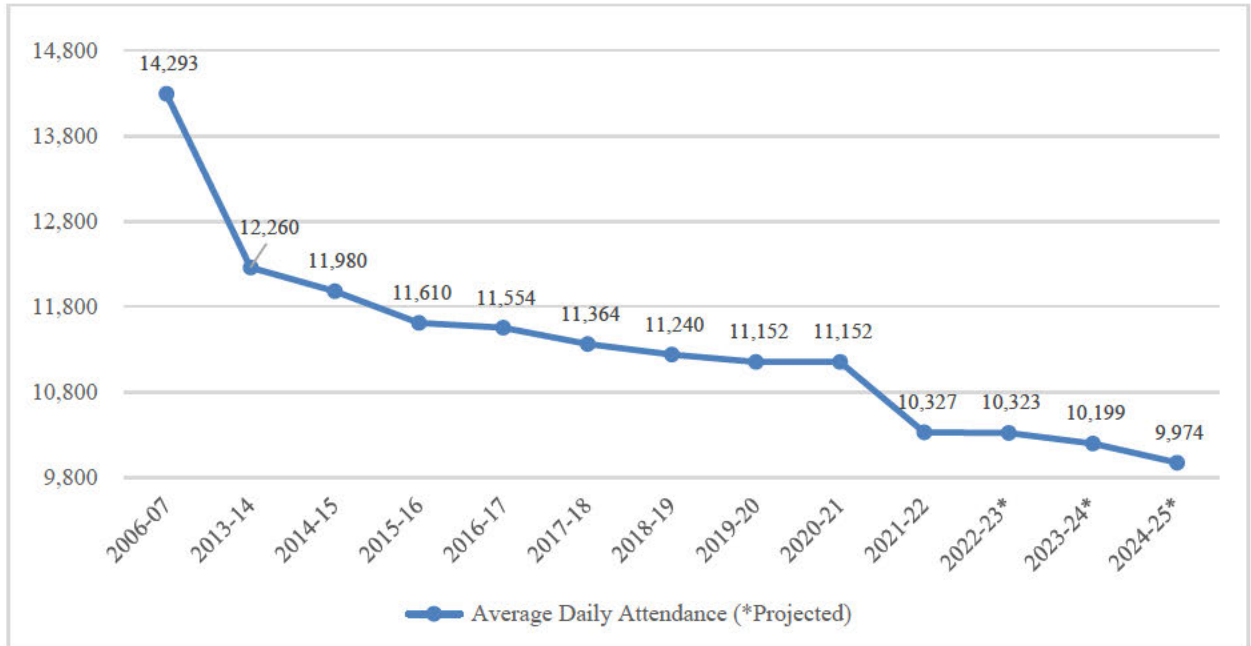
Enrollment for the 2022-23 school year is 11,097. Enrollment declined by 0.10% or 11 students.

For the budgeted fiscal years, the District uses a straight roll of enrollment from the previous year by grade level. For example, the enrollment in fourth grade for the 2022-23 school year will become the enrollment in fifth grade for the 2023-24 school year. In addition, enrollment projections are further adjusted to account for historical enrollment information and incorporating known future factors.



The actual Average Daily Attendance (ADA) for the 2022-23 school year is projected to be 10,323. This does not include ADA for students at the County Office of Education or Non-Public Schools.

ADA projections are used for calculating the Local Control Funding Formula (LCFF) Revenues. For a declining enrollment district, the state allows the LCFF Revenues to be calculated using the higher of current year ADA, prior year ADA, or the three-year prior year average ADA. In reviewing the District's LCFF calculator it was determined the three-year prior year average ADA would be the highest method of the three options for the current budget year and two subsequent years.



The following assumption factors were used to prepare the 2022-23 and subsequent years LCFF Revenue projections:

| Line Description | 22-23 Projected Budget | 23-24 Projected Budget | 24-25 Projected Budget |
|--|------------------------------|------------------------------|------------------------------|
| Enrollment Projections | | | |
| Prior Year Enrollment | 11,108 | 11,097 | 10,905 |
| Growth/(Decline) | (11) | (192) | (297) |
| Projected Enrollment | 11,097 | 10,905 | 10,608 |
| Projected Current Year ADA | 10,323 | 10,199 | 9,974 |
| Funded ADA | 11,078 | 10,802 | 10,483 |
| Cost of Living Adjustment (COLA) | 13.26% | 8.13% | 3.54% |
| Unduplicated Pupil Percentage (UPP) | 69.38% | 69.50% | 69.55% |

Using the LCFF Calculator provided by the Fiscal Crisis & Management Assistance Team (FCMAT), a state supported agency, and incorporating the LCFF assumptions, below is the projected LCFF Revenue for the District:

| Line Description | 22-23 Projected Budget | 23-24 Projected Budget | 24-25 Projected Budget |
|-----------------------|------------------------------|------------------------------|------------------------------|
| Base Grant | \$110,557,986 | \$116,661,690 | \$117,263,289 |
| Grade Span Adjustment | 4,169,090 | 4,382,188 | 4,388,374 |

| Line Description | 22-23 Projected Budget | 23-24 Projected Budget | 24-25 Projected Budget |
|---------------------------|------------------------------|------------------------------|------------------------------|
| Supplemental Grant | 15,919,529 | 16,825,099 | 16,921,747 |
| Concentration Grant | 10,723,539 | 11,408,386 | 11,505,206 |
| Add-Ons (TIIG & HTS, TK) | 2,350,031 | 2,589,678 | 2,655,040 |
| Total LCFF Funding | \$143,720,175 | \$151,867,041 | \$152,733,656 |

2.1.2 FEDERAL REVENUE PROJECTIONS

The District receives funding from the Federal Government for various programs. The table below summarizes the federal revenues the District is projected to receive in the 2022-23 fiscal year.

| Program Name | Amount |
|--|-----------|
| ARP Homeless Children and Youth Program | 97,157 |
| Carl D. Perkins Career and Technical Education | 103,122 |
| Elementary and Secondary School Emergency Relief II | 3,543,900 |
| Elementary and Secondary School Emergency Relief III | 1,781,420 |
| Expanded Learning Opportunities Grant, Emergency Needs | 7,491 |
| Expanded Learning Opportunities Grant, Learning Loss | 382,884 |
| IDEA Basic Local Assistance Entitlement, Part B, Section 611 | 2,870,449 |
| IDEA Early Intervention Grants, Part C | 170,597 |

| Program Name | Amount |
|--|---------------------|
| IDEA Preschool Grants, Part B, Section 619 (Age 3-4-5) | 97,173 |
| ARP IDEA, Part B, Section 611 Preschool Grant | 93,148 |
| ARP IDEA, Part B, Section 619 Preschool Grant | 21,916 |
| IDEA Preschool Staff Development, Part B, Sec 619 | 1,899 |
| Medi-Cal Administrative Activities (MAA) | 500,000 |
| Title I, Part A, Basic Grants Low-Income and Neglected | 2,554,662 |
| Title II, Part A, Supporting Effective Instruction Local Grants | 722,691 |
| Title III, English Learner Student Program | 248,124 |
| Title IV, Part A, Student Support and Academic Enrichment Grants | 308,487 |
| Total Federal Revenue | \$13,505,120 |

2.1.3 OTHER STATE REVENUE PROJECTIONS

The District receives funding from the State in addition to the LCFF. The following assumption factors were used to prepare the 2022-23 Other State Revenue projections:

| Line Description | 22-23 Projected Budget | 23-24 Projected Budget | 24-25 Projected Budget |
|---------------------------------|------------------------------|------------------------------|------------------------------|
| Lottery Revenue | | | |
| Unrestricted Lottery (Rate/ADA) | \$170 | \$170 | \$170 |

| Line Description | 22-23 Projected Budget | 23-24 Projected Budget | 24-25 Projected Budget |
|-------------------------------|------------------------------|------------------------------|------------------------------|
| Restricted Lottery (Rate/ADA) | \$67 | \$67 | \$67 |
| | | | |
| Mandated Block Grant | | | |
| Grades K-8 Rate | \$34.94 | \$37.78 | \$39.12 |
| Grades 9-12 Rate | \$67.31 | \$72.78 | \$75.36 |

The table below summarizes the various State revenues the District is projecting to receive in the 2022-23 fiscal year.

| Program Name | Amount |
|---|--------------|
| AB602 – Special Education Apportionment | \$10,880,768 |
| After School Education and Safety (ASES) | 731,182 |
| Agricultural Vocational Incentive Grant | 10,510 |
| Art, Music, and Instructional Materials Block Grant | 4,137,052 |
| Career Technical Education Incentive Grant Program | 765,869 |
| Ethnic Studies Block Grant | 108,811 |
| Expanded Learning Opportunities Program | 6,903,052 |
| LCFF Transport Home to School | 752,441 |

| Program Name | Amount |
|---|---------------------|
| Learning Recovery Emergency Block Grant | 17,181,566 |
| Lottery (Restricted) | 830,639 |
| Lottery (Unrestricted) | 2,022,314 |
| Mandate Cost Reimbursement | 499,906 |
| Project Workability | 196,635 |
| State Mental Health | 790,055 |
| Strong Workforce | 905,308 |
| STRS On-Behalf Pension Contribution | 6,538,087 |
| Universal Kindergarten Planning Grant | 260,149 |
| Total Other State Revenue | \$53,514,344 |

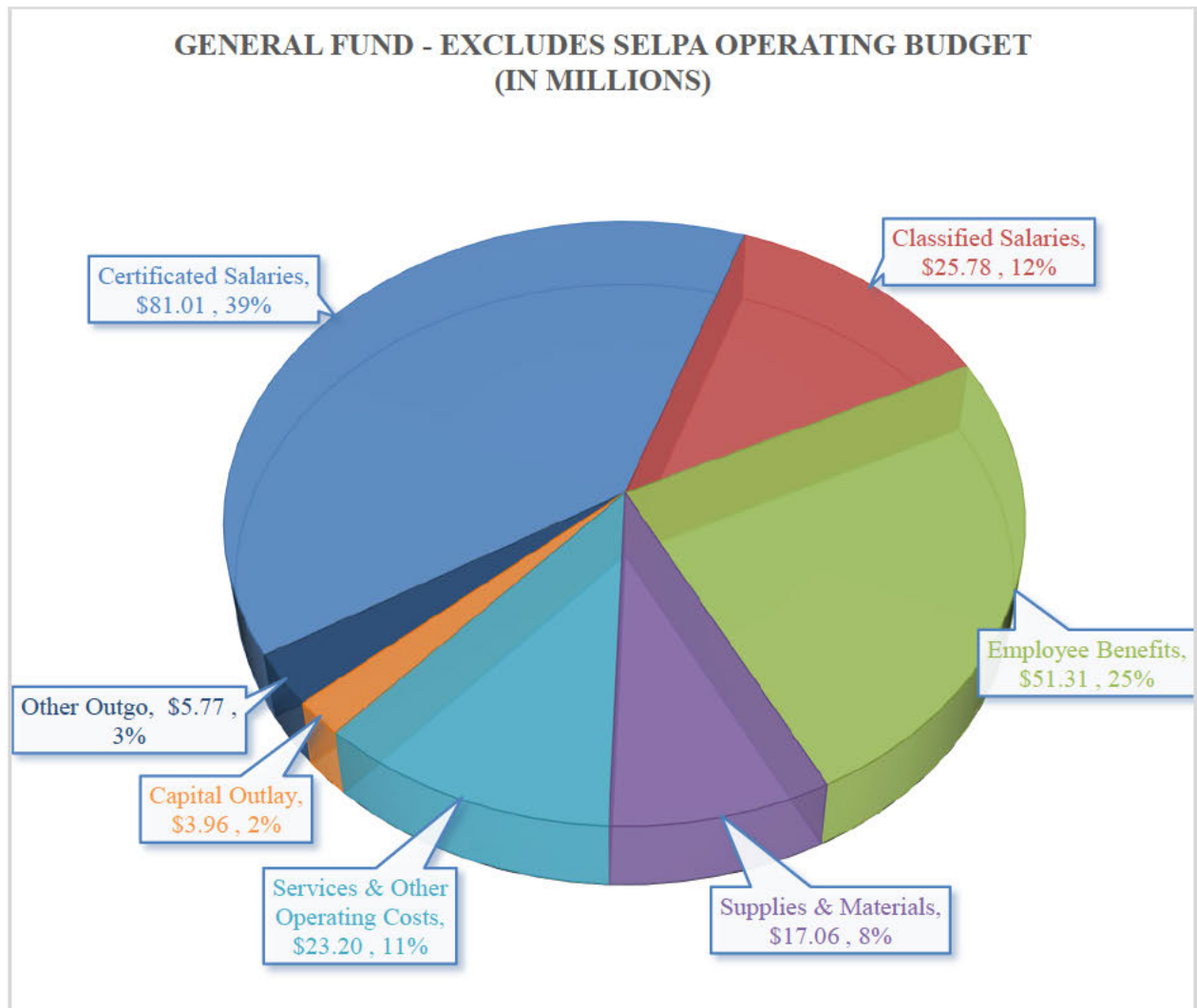
2.1.4 OTHER LOCAL REVENUE PROJECTIONS

The District receives funding from sources other than State and Federal sources generally recorded as Local revenue. The table below summarizes the various Local revenues the District is projected to receive in the 2022-23 fiscal year.

| Program Name | Amount |
|---|--------------------|
| College Exam Fees | \$67,000 |
| Community Redevelopment Funds | 900,000 |
| Interest | 250,000 |
| Medi-Cal Billing Option | 330,000 |
| Other Miscellaneous | 305,062 |
| SELPA Administrative Unit Fee | 309,001 |
| Special Education Tuition from Home Districts | 3,577,102 |
| Use of Facilities | 101,124 |
| Total Other Local Revenue | \$5,839,289 |

2.2 GENERAL FUND EXPENDITURES

The pie chart presented below indicates that a majority (76%) of the General Fund expenditure budget is made up of salaries and benefits for District employees. These figures represent the combined General Fund unrestricted and restricted resources excluding the SELPA Operating budget.



The following assumption factors were used to prepare the 2022-23 Expenditure projections.

| Line Description | 22-23 Projected Budget | 23-24 Projected Budget | 24-25 Projected Budget |
|-------------------------------------|-------------------------------|-------------------------------|-------------------------------|
| Statutory Benefits | | | |
| Certificated Employees | | | |
| STRS Rate | 19.10% | 19.10% | 19.10% |
| Medicare Rate | 1.45% | 1.45% | 1.45% |
| SUI | 0.50% | 0.20% | 0.20% |
| Workers Comp. Rate | 1.01% | 1.01% | 1.01% |
| Other OPEB Rate | 0.30% | 0.30% | 0.30% |
| Other OPEB Rate | \$150/FTE | \$150/FTE | \$150/FTE |
| Total Certificated Statutory | 22.36% + \$150/FTE | 22.06% + \$150/FTE | 22.06% + \$150/FTE |
| | | | |
| Classified Employees | | | |
| PERS Rate | 25.37% | 27.00% | 28.10% |
| OASDI Rate | 6.20% | 6.20% | 6.20% |
| Medicare Rate | 1.45% | 1.45% | 1.45% |

| Line Description | 22-23 Projected Budget | 23-24 Projected Budget | 24-25 Projected Budget |
|---|-------------------------------|-------------------------------|-------------------------------|
| SUI | 0.50% | 0.20% | 0.20% |
| Workers Comp. Rate | 1.01% | 1.01% | 1.01% |
| Other OPEB Rate | 0.30% | 0.30% | 0.30% |
| Other OPEB Rate | \$150/FTE | \$150/FTE | \$150/FTE |
| Total Classified Statutory | 34.83% + \$150/FTE | 36.16% + \$150/FTE | 37.26% + \$150/FTE |
| | | | |
| Full-Time Equivalents (FTEs) | | | |
| Certificated Unit | 592.08 | 586.08 | 580.08 |
| Classified Unit | 430.84 | 432.84 | 432.84 |
| School Psychologists | 14.50 | 14.50 | 14.50 |
| Confidential | 12.80 | 12.80 | 12.80 |
| Supervisory | 9.75 | 9.75 | 9.75 |
| Management | 78.65 | 78.65 | 78.65 |
| | | | |

| Line Description | 22-23 Projected Budget | 23-24 Projected Budget | 24-25 Projected Budget |
|-----------------------------|------------------------------|------------------------------|------------------------------|
| Step & Column | | | |
| Certificated | - | 1.25% | 1.25% |
| Classified | - | 1.25% | 1.25% |
| | | | |
| Health & Welfare | | | |
| Blue Shield Access HMO | - | PY + 7.00% | PY + 7.00% |
| Blue Shield TRIO HMO | - | PY + 7.00% | PY + 7.00% |
| Blue Shield PPO | - | PY + 7.00% | PY + 7.00% |
| Kaiser HMO | - | PY + 7.00% | PY + 7.00% |
| | | | |
| Consumer Price Index | - | PY + 3.44% | PY + 2.77% |

2.3 OTHER SIGNIFICANT BUDGET ITEMS

2.3.1 LOCAL CONTROL ACCOUNTABILITY PLAN (LCAP)

The District's Local Control Accountability Plan (LCAP) describes goals and specific actions to achieve these goals for all pupils and each significant subgroup. The plan incorporates the public's input in addressing the State's eight priorities. It describes how the budget increases or enhances services for English-language learners, low socio-economic students, and foster youth.

The District's LCFF funding for the 2022-23 year is projected to be \$143,720,175, of which \$26,643,068 is for the Supplemental and Concentration Grant. This is an increase of \$2,940,558 in Supplemental & Concentration from prior year funding. The LCAP provides a plan to spend the Supplemental and Concentration Grant funding for improved or increased services, which focus on the District's three (3) strategic goals.

2.3.2 UNRESTRICTED GENERAL FUND CONTRIBUTIONS

The table below illustrates the Unrestricted General Fund contribution to restricted programs.

| Line Description | 22-23 | 23-24 | 24-25 |
|---|---------------------|---------------------|---------------------|
| | Projected Budget | Projected Budget | Projected Budget |
| Special Education | \$12,828,178 | \$14,364,221 | \$16,663,661 |
| Routine Restricted Maintenance | 6,537,902 | 6,451,268 | 6,589,813 |
| Other | 124,924 | 174,738 | 545,325 |
| Total Unrestricted General Fund Contribution | \$19,491,004 | \$20,990,227 | \$23,798,799 |

2.4 MULTI-YEAR PROJECTIONS – UNRESTRICTED GENERAL FUND

The table below illustrates the District's financial position for the 2022-23 proposed budget and subsequent two fiscal years. These totals incorporate revenues, expenditures, and reserves for the General Fund (Fund 01.0) and the SELPA Operating Fund (01.1).

| Line Description | 22-23 | 23-24 | 24-25 |
|---------------------------------------|------------------|------------------|------------------|
| | Projected Budget | Projected Budget | Projected Budget |
| Beginning Fund Balance | \$36,527,524 | \$29,359,186 | \$33,261,997 |
| Revenues (Net of Other Financing) | 128,043,670 | 134,785,014 | 132,774,861 |
| Expenditures (Net of Other Financing) | 135,212,008 | 130,882,203 | 133,858,854 |
| Surplus/(Deficit) | (7,168,338) | 3,902,811 | (1,083,993) |
| Ending Fund Balance | \$29,359,186 | \$33,261,997 | \$32,178,004 |

2.5 UNRESTRICTED GENERAL FUND ENDING FUND BALANCE

Cash management challenges make it even more imperative that the District consider reserve levels greater than the minimums required by the State. Reserves are especially critical to have sufficient cash to meet payroll and other obligations. As of the 2022-23 Proposed Budget, the components of the ending fund balance are noted in the table below (rounded to the nearest dollar).

| Line Description | 22-23 | 23-24 | 24-25 |
|--|---------------------|---------------------|---------------------|
| | Projected Budget | Projected Budget | Projected Budget |
| Components of Ending Fund Balance | | | |
| Nonspendable | \$392,322 | \$213,661 | \$35,000 |
| Restricted | 0 | 0 | 0 |
| Committed | 7,504,910 | 11,909,820 | 10,914,730 |
| Assigned | 368,286 | 368,286 | 368,286 |
| Required Minimum Reserve | 6,342,023 | 6,257,729 | 6,392,119 |
| Unassigned/Unappropriated | 14,751,645 | 14,512,501 | 14,467,869 |
| Total Ending Fund Balance | \$29,359,186 | \$33,261,997 | \$32,178,004 |

The table below illustrates the required disclosure information per Education Code Section 42127(a).

| | 22-23 | 23-24 | 24-25 |
|---|------------------|------------------|------------------|
| Line Description | Projected Budget | Projected Budget | Projected Budget |
| Assigned Fund Balance (Fund 01.0 & 17.0) | \$368,286 | \$368,286 | \$368,286 |
| Unassigned Fund Balance (Fund 01.0 & 17.0) | 21,093,668 | 20,770,230 | 20,859,988 |
| Total Assigned and Unassigned | \$21,461,954 | \$21,138,516 | \$21,228,274 |
| Minimum Reserve for Economic Uncertainties (REU) | 6,342,023 | 6,257,729 | 6,392,119 |
| Amount Exceeding REU | \$15,119,931 | \$14,880,787 | \$14,836,155 |

2.6 OTHER FUNDS

The following table summarizes each fund's projected revenues and expenditures (in millions) for fiscal year 2022-23. All funds are self-sustaining and are not encroaching on the General Fund.

| Fund Name | Beg. Balance | Rev. | Exp. | Ending Balance |
|---------------------------|-----------------|--------|--------|-------------------|
| 08.0 – Student Activity | \$0.74 | \$0.25 | \$0.25 | \$0.74 |
| 10.0 – SELPA Pass-Through | 0.00 | 95.65 | 95.65 | 0.00 |
| 11.0 - Adult Education | 4.60 | 5.11 | 5.22 | 4.49 |

| Fund Name | Beg. Balance | Rev. | Exp. | Ending Balance |
|---------------------------|-----------------|-------|-------|-------------------|
| 12.0 - Child Development | 0.93 | 4.41 | 4.50 | 0.84 |
| 13.0 - Cafeteria | 7.53 | 8.27 | 8.41 | 7.39 |
| 17.0 – Special Reserve | 10.53 | 0.05 | 0.00 | 10.58 |
| 21.2 – Building | 11.33 | 0.05 | 3.64 | 7.74 |
| 25.0 - Capital Facilities | 2.26 | 1.25 | 0.04 | 3.47 |
| 40.0 – Special Reserve | 35.09 | 13.83 | 2.15 | 46.77 |
| 51.0 – Bond Interest | 9.55 | 14.39 | 14.89 | 9.05 |
| 67.0 – Self-Insurance | 4.27 | 22.97 | 22.94 | 4.30 |

2.7 SUMMARY OF BUDGET ASSUMPTIONS

The following table summarizes the District's budget assumptions used in preparing its multi-year projections.

| Line Description | 22-23 Projected Budget | 23-24 Projected Budget | 24-25 Projected Budget |
|-------------------------------|------------------------------|------------------------------|------------------------------|
| Enrollment Projections | | | |
| Prior Year Enrollment | 11,108 | 11,097 | 10,905 |
| Growth/(Decline) | (11) | (192) | (297) |

| Line Description | 22-23 Projected Budget | 23-24 Projected Budget | 24-25 Projected Budget |
|--|------------------------------|------------------------------|------------------------------|
| Projected Enrollment | 11,097 | 10,905 | 10,608 |
| Projected Current Year ADA | 10,323 | 10,199 | 9,974 |
| Funded ADA | 11,078 | 10,802 | 10,483 |
| Cost of Living Adjustment (COLA) | 13.26% | 8.13% | 3.54% |
| Unduplicated Pupil Percentage (UPP) | 69.38% | 69.50% | 69.55% |
| | | | |
| Lottery Revenue | | | |
| Unrestricted Lottery (Rate/ADA) | \$170 | \$170 | \$170 |
| Restricted Lottery (Rate/ADA) | \$67 | \$67 | \$67 |
| | | | |
| Mandated Block Grant | | | |
| Grades K-8 Rate | \$34.94 | \$37.78 | \$39.12 |
| Grades 9-12 Rate | \$67.31 | \$72.78 | \$75.36 |
| | | | |

| Line Description | 22-23 Projected Budget | 23-24 Projected Budget | 24-25 Projected Budget |
|-------------------------------------|-------------------------------|-------------------------------|-------------------------------|
| Statutory Benefits | | | |
| Certificated Employees | | | |
| STRS Rate | 19.10% | 19.10% | 19.10% |
| Medicare Rate | 1.45% | 1.45% | 1.45% |
| SUI | 0.50% | 0.20% | 0.20% |
| Workers Comp. Rate | 1.01% | 1.01% | 1.01% |
| Other OPEB Rate | 0.30% | 0.30% | 0.30% |
| Other OPEB Rate | \$150/FTE | \$150/FTE | \$150/FTE |
| Total Certificated Statutory | 22.36% + \$150/FTE | 22.06% + \$150/FTE | 22.06% + \$150/FTE |
| | | | |
| Classified Employees | | | |
| PERS Rate | 25.37% | 27.00% | 28.10% |
| OASDI Rate | 6.20% | 6.20% | 6.20% |
| Medicare Rate | 1.45% | 1.45% | 1.45% |
| SUI | 0.50% | 0.20% | 0.20% |

| Line Description | 22-23 Projected Budget | 23-24 Projected Budget | 24-25 Projected Budget |
|---|-------------------------------|-------------------------------|-------------------------------|
| Workers Comp. Rate | 1.01% | 1.01% | 1.01% |
| Other OPEB Rate | 0.30% | 0.30% | 0.30% |
| Other OPEB Rate | \$150/FTE | \$150/FTE | \$150/FTE |
| Total Classified Statutory | 34.83% + \$150/FTE | 36.16% + \$150/FTE | 37.26% + \$150/FTE |
| | | | |
| Full-Time Equivalents (FTEs) | | | |
| Certificated Unit | 592.08 | 586.08 | 580.08 |
| Classified Unit | 430.84 | 432.84 | 432.84 |
| School Psychologists | 14.50 | 14.50 | 14.50 |
| Confidential | 12.80 | 12.80 | 12.80 |
| Supervisory | 9.75 | 9.75 | 9.75 |
| Management | 78.65 | 78.65 | 78.65 |
| | | | |
| Step & Column | | | |
| Certificated | - | 1.25% | 1.25% |

| Line Description | 22-23 Projected Budget | 23-24 Projected Budget | 24-25 Projected Budget |
|-----------------------------|------------------------------|------------------------------|------------------------------|
| Classified | - | 1.25% | 1.25% |
| | | | |
| Health & Welfare | | | |
| Blue Shield Access HMO | - | PY + 7.00% | PY + 7.00% |
| Blue Shield TRIO HMO | - | PY + 7.00% | PY + 7.00% |
| Blue Shield PPO | - | PY + 7.00% | PY + 7.00% |
| Kaiser HMO | - | PY + 7.00% | PY + 7.00% |
| | | | |
| Consumer Price Index | - | PY + 3.44% | PY + 2.77% |

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GENERAL FUND

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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) |
|---|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 127,828,073.00 | 143,567,989.00 | 72,942,413.47 | 143,720,175.00 | 152,186.00 | 0.1% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 2,273,893.00 | 3,333,321.00 | 1,455,198.24 | 3,274,661.00 | (58,660.00) | -1.8% |
| 4) Other Local Revenue | | 8600-8799 | 547,000.00 | 547,055.00 | 400,508.82 | 539,838.00 | (7,217.00) | -1.3% |
| 5) TOTAL, REVENUES | | | 130,648,966.00 | 147,448,365.00 | 74,798,120.53 | 147,534,674.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 51,610,177.00 | 53,895,086.00 | 23,977,325.78 | 61,223,021.00 | (7,327,935.00) | -13.6% |
| 2) Classified Salaries | | 2000-2999 | 15,431,125.00 | 16,734,530.00 | 9,199,138.29 | 16,636,568.00 | 97,962.00 | 0.6% |
| 3) Employee Benefits | | 3000-3999 | 30,198,593.00 | 31,281,897.00 | 13,403,079.17 | 32,446,709.00 | (1,164,812.00) | -3.7% |
| 4) Books and Supplies | | 4000-4999 | 4,562,097.00 | 9,155,842.00 | 3,661,830.93 | 9,344,779.00 | (188,937.00) | -2.1% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 12,396,856.00 | 13,922,146.00 | 5,272,457.54 | 14,025,102.00 | (102,956.00) | -0.7% |
| 6) Capital Outlay | | 6000-6999 | 256,061.00 | 335,617.00 | 39,056.06 | 327,987.00 | 7,630.00 | 2.3% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 1,325,320.00 | 1,297,892.00 | 913,143.80 | 1,297,892.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (1,241,575.00) | (1,590,111.00) | 0.00 | (1,640,050.00) | 49,939.00 | -3.1% |
| 9) TOTAL, EXPENDITURES | | | 114,538,654.00 | 125,032,899.00 | 56,466,031.57 | 133,662,008.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 16,110,312.00 | 22,415,466.00 | 18,332,088.96 | 13,872,666.00 | | |
| 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 | 1,550,000.00 | 1,550,000.00 | 0.00 | 1,550,000.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | (17,234,084.00) | (17,402,027.00) | 0.00 | (19,491,004.00) | (2,088,977.00) | 12.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (18,784,084.00) | (18,952,027.00) | 0.00 | (21,041,004.00) | | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (2,673,772.00) | 3,463,439.00 | 18,332,088.96 | (7,168,338.00) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 36,527,523.65 | 36,527,523.65 | | 36,527,523.65 | 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) | | | 36,527,523.65 | 36,527,523.65 | | 36,527,523.65 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 36,527,523.65 | 36,527,523.65 | | 36,527,523.65 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 33,853,751.65 | 39,990,962.65 | | 29,359,185.65 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 35,000.00 | 35,000.00 | | 35,000.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Items | | 9713 | 357,322.00 | 357,322.00 | | 357,322.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| b) Restricted | | 9740 | 0.00 | 0.00 | | 0.00 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 16,750,000.00 | 19,153,521.00 | | 7,504,910.00 | | |
| PY Commitments | 0000 | 9760 | | | | 5,800,000.00 | | |
| 2022-23 7% CSEA & CVASP | 0000 | 9760 | | | | 1,704,910.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 368,286.00 | | 368,286.00 | | |
| SELPA | 0000 | 9780 | | | | 368,286.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 5,415,674.00 | 6,049,032.00 | | 21,093,667.65 | | |
| Unassigned/Unappropriated Amount | | 9790 | 11,295,755.65 | 14,027,801.65 | | 0.00 | | |
| LCFF SOURCES | | | | | | | | |
| Principal Apportionment | | | | | | | | |
| State Aid - Current Year | | 8011 | 97,762,969.00 | 84,113,317.00 | 46,307,489.00 | 84,241,715.00 | 128,398.00 | 0.2% |
| Education Protection Account State Aid - Current Year | | 8012 | 0.00 | 30,372,041.00 | 15,378,017.00 | 30,395,829.00 | 23,788.00 | 0.1% |
| State Aid - Prior Years | | 8019 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tax Relief Subventions | | | | | | | | |
| Homeowners' Exemptions | | 8021 | 66,342.00 | 66,342.00 | 33,050.29 | 66,342.00 | 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 | 29.00 | 29.00 | 31.54 | 29.00 | 0.00 | 0.0% |
| County & District Taxes | | | | | | | | |
| Secured Roll Taxes | | 8041 | 14,185,917.00 | 14,941,785.00 | 7,958,758.20 | 14,941,785.00 | 0.00 | 0.0% |
| Unsecured Roll Taxes | | 8042 | 216,290.00 | 216,290.00 | 196,666.79 | 216,290.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8043 | 541,182.00 | 456,635.00 | 1,280,813.61 | 456,635.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8044 | 659,151.00 | 841,575.00 | 434,540.26 | 841,575.00 | 0.00 | 0.0% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 10,984,325.00 | 9,343,487.00 | 538,826.15 | 9,343,487.00 | 0.00 | 0.0% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 3,411,868.00 | 3,216,488.00 | 798,923.76 | 3,216,488.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Taxes | | 8048 | 0.00 | 0.00 | 15,296.87 | 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 | | | 127,828,073.00 | 143,567,989.00 | 72,942,413.47 | 143,720,175.00 | 152,186.00 | 0.1% |
| LCFF Transfers | | | | | | | | |
| Unrestricted LCFF | | | | | | | | |
| Transfers - Current Year | 0000 | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other LCFF Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Property Taxes Transfers | | 8097 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 127,828,073.00 | 143,567,989.00 | 72,942,413.47 | 143,720,175.00 | 152,186.00 | 0.1% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|--|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| FEDERAL REVENUE | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Special Education Discretionary Grants | | 8182 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Forest Reserve Funds | | 8260 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Flood Control Funds | | 8270 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Wildlife Reserve Funds | | 8280 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from Federal Sources | | 8287 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Title I, Part A, Basic | 3010 | 8290 | | | | | | |
| Title I, Part D, Local Delinquent Programs | 3025 | 8290 | | | | | | |
| Title II, Part A, Supporting Effective Instruction | 4035 | 8290 | | | | | | |
| Title III, Part A, Immigrant Student Program | 4201 | 8290 | | | | | | |
| Title III, Part A, English Learner Program | 4203 | 8290 | | | | | | |
| Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | | | | | | |
| Other NCLB / Every Student Succeeds Act | 3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630 | 8290 | | | | | | |
| Career and Technical Education | 3500-3599 | 8290 | | | | | | |
| All Other Federal Revenue | All Other | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | | | | |
| Other State Apportionments | | | | | | | | |
| ROC/P Entitlement | | | | | | | | |
| Prior Years | 6360 | 8319 | | | | | | |
| Special Education Master Plan | | | | | | | | |
| Current Year | 6500 | 8311 | | | | | | |
| Prior Years | 6500 | 8319 | | | | | | |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Mandated Costs Reimbursements | | 8550 | 487,902.00 | 489,306.00 | 489,306.00 | 489,306.00 | 0.00 | 0.0% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 1,785,991.00 | 2,052,574.00 | 955,294.08 | 2,022,314.00 | (30,260.00) | -1.5% |
| 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 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|------------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| After School Education and Safety (ASES) | 6010 | 8590 | | | | | | |
| Charter School Facility Grant | 6030 | 8590 | | | | | | |
| Career Technical Education Incentive Grant Program | 6387 | 8590 | | | | | | |
| Drug/Alcohol/Tobacco Funds | 6650, 6690, 6695 | 8590 | | | | | | |
| California Clean Energy Jobs Act | 6230 | 8590 | | | | | | |
| Specialized Secondary | 7370 | 8590 | | | | | | |
| American Indian Early Childhood Education | 7210 | 8590 | | | | | | |
| All Other State Revenue | All Other | 8590 | 0.00 | 791,441.00 | 10,598.16 | 763,041.00 | (28,400.00) | -3.6% |
| TOTAL, OTHER STATE REVENUE | | | 2,273,893.00 | 3,333,321.00 | 1,455,198.24 | 3,274,661.00 | (58,660.00) | -1.8% |
| OTHER LOCAL REVENUE | | | | | | | | |
| Other Local Revenue | | | | | | | | |
| County and District Taxes | | | | | | | | |
| Other Restricted Levies | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 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 | 197,000.00 | 197,000.00 | 45,110.33 | 168,124.00 | (28,876.00) | -14.7% |
| Interest | | 8660 | 250,000.00 | 250,000.00 | 233,627.22 | 250,000.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Resident Students | | 8672 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| Plus: Misc Funds Non-LCFF (50%) Adjustment | | 8691 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues From Local Sources | | 8697 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| All Other Local Revenue | | 8699 | 100,000.00 | 100,055.00 | 121,771.27 | 121,714.00 | 21,659.00 | 21.6% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers Of Apportionments | | | | | | | | |
| Special Education SELPA Transfers | | | | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | | | | | | |
| From County Offices | 6500 | 8792 | | | | | | |
| From JPAs | 6500 | 8793 | | | | | | |
| ROC/P Transfers | | | | | | | | |
| From Districts or Charter Schools | 6360 | 8791 | | | | | | |
| From County Offices | 6360 | 8792 | | | | | | |
| From JPAs | 6360 | 8793 | | | | | | |
| Other Transfers of Apportionments | | | | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 547,000.00 | 547,055.00 | 400,508.82 | 539,838.00 | (7,217.00) | -1.3% |
| TOTAL, REVENUES | | | 130,648,966.00 | 147,448,365.00 | 74,798,120.53 | 147,534,674.00 | 86,309.00 | 0.1% |
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 43,894,204.00 | 45,577,726.00 | 19,760,016.04 | 52,282,619.00 | (6,704,893.00) | -14.7% |
| Certificated Pupil Support Salaries | | 1200 | 1,635,814.00 | 2,139,595.00 | 1,023,370.16 | 2,251,376.00 | (111,781.00) | -5.2% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 5,705,183.00 | 5,766,035.00 | 2,983,307.65 | 6,222,825.00 | (456,790.00) | -7.9% |
| Other Certificated Salaries | | 1900 | 374,976.00 | 411,730.00 | 210,631.93 | 466,201.00 | (54,471.00) | -13.2% |
| TOTAL, CERTIFICATED SALARIES | | | 51,610,177.00 | 53,895,086.00 | 23,977,325.78 | 61,223,021.00 | (7,327,935.00) | -13.6% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 1,117,666.00 | 1,438,420.00 | 554,595.43 | 1,394,460.00 | 43,960.00 | 3.1% |
| Classified Support Salaries | | 2200 | 6,241,358.00 | 6,746,602.00 | 3,758,250.96 | 6,654,998.00 | 91,604.00 | 1.4% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 816,740.00 | 880,578.00 | 543,572.67 | 987,496.00 | (106,918.00) | -12.1% |
| Clerical, Technical and Office Salaries | | 2400 | 6,403,426.00 | 6,691,616.00 | 3,744,496.73 | 6,604,485.00 | 87,131.00 | 1.3% |
| Other Classified Salaries | | 2900 | 851,935.00 | 977,314.00 | 598,222.50 | 995,129.00 | (17,815.00) | -1.8% |
| TOTAL, CLASSIFIED SALARIES | | | 15,431,125.00 | 16,734,530.00 | 9,199,138.29 | 16,636,568.00 | 97,962.00 | 0.6% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 9,748,753.00 | 10,175,303.00 | 4,454,492.12 | 11,569,494.00 | (1,394,191.00) | -13.7% |
| PERS | | 3201-3202 | 3,731,093.00 | 4,050,840.00 | 1,949,297.94 | 4,053,507.00 | (2,667.00) | -0.1% |
| OASDI/Medicare/Alternative | | 3301-3302 | 1,961,225.00 | 2,014,514.00 | 1,064,604.63 | 2,121,842.00 | (107,328.00) | -5.3% |
| Health and Welfare Benefits | | 3401-3402 | 13,386,482.00 | 13,524,595.00 | 5,252,491.78 | 13,130,579.00 | 394,016.00 | 2.9% |
| Unemployment Insurance | | 3501-3502 | 335,558.00 | 353,628.00 | 163,584.06 | 389,978.00 | (36,350.00) | -10.3% |
| Workers' Compensation | | 3601-3602 | 677,613.00 | 713,905.00 | 335,071.62 | 786,988.00 | (73,083.00) | -10.2% |
| OPEB, Allocated | | 3701-3702 | 194,804.00 | 203,362.00 | 90,267.65 | 222,216.00 | (18,854.00) | -9.3% |
| OPEB, Active Employees | | 3751-3752 | 102,985.00 | 104,270.00 | 44,814.15 | 103,505.00 | 765.00 | 0.7% |
| Other Employee Benefits | | 3901-3902 | 60,080.00 | 141,480.00 | 48,455.22 | 68,600.00 | 72,880.00 | 51.5% |
| TOTAL, EMPLOYEE BENEFITS | | | 30,198,593.00 | 31,281,897.00 | 13,403,079.17 | 32,446,709.00 | (1,164,812.00) | -3.7% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 495,739.00 | 0.00 | 523,934.00 | (28,195.00) | -5.7% |
| 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 | 4,407,490.00 | 7,583,658.00 | 2,733,315.08 | 8,138,050.00 | (554,392.00) | -7.3% |
| Noncapitalized Equipment | | 4400 | 154,607.00 | 1,076,445.00 | 928,515.85 | 682,795.00 | 393,650.00 | 36.6% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 4,562,097.00 | 9,155,842.00 | 3,661,830.93 | 9,344,779.00 | (188,937.00) | -2.1% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 1,093,639.00 | 1,224,957.00 | 120,460.00 | 1,224,957.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 145,147.00 | 150,166.00 | 87,048.49 | 158,442.00 | (8,276.00) | -5.5% |
| Dues and Memberships | | 5300 | 155,616.00 | 166,769.00 | 86,261.04 | 183,065.00 | (16,296.00) | -9.8% |
| Insurance | | 5400-5450 | 1,074,495.00 | 1,124,857.00 | 0.00 | 1,124,857.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 3,095,094.00 | 3,313,899.00 | 1,282,197.38 | 3,313,899.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 724,880.00 | 576,973.00 | 148,806.28 | 616,124.00 | (39,151.00) | -6.8% |
| Transfers of Direct Costs | | 5710 | (6,612.00) | (47,934.00) | (15,506.12) | 71,487.00 | (119,421.00) | 249.1% |
| Transfers of Direct Costs - Interfund | | 5750 | (122,600.00) | (138,800.00) | (5,654.26) | (136,425.00) | (2,375.00) | 1.7% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 5,774,047.00 | 7,033,709.00 | 3,432,610.77 | 6,932,644.00 | 101,065.00 | 1.4% |
| Communications | | 5900 | 463,150.00 | 517,550.00 | 136,233.96 | 536,052.00 | (18,502.00) | -3.6% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 12,396,856.00 | 13,922,146.00 | 5,272,457.54 | 14,025,102.00 | (102,956.00) | -0.7% |
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 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 | 256,061.00 | 335,617.00 | 39,056.06 | 327,987.00 | 7,630.00 | 2.3% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 256,061.00 | 335,617.00 | 39,056.06 | 327,987.00 | 7,630.00 | 2.3% |
| 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 | 452,717.00 | 425,289.00 | 233,908.00 | 425,289.00 | 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 | | | | | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| ROC/P Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6360 | 7221 | | | | | | |
| To County Offices | 6360 | 7222 | | | | | | |
| To JPAs | 6360 | 7223 | | | | | | |
| Other Transfers of Apportionments | All Other | 7221-7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 50,059.00 | 50,059.00 | 28,684.98 | 50,059.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 822,544.00 | 822,544.00 | 650,550.82 | 822,544.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 1,325,320.00 | 1,297,892.00 | 913,143.80 | 1,297,892.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | (624,860.00) | (926,227.00) | 0.00 | (979,399.00) | 53,172.00 | -5.7% |
| Transfers of Indirect Costs - Interfund | | 7350 | (616,715.00) | (663,884.00) | 0.00 | (660,651.00) | (3,233.00) | 0.5% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (1,241,575.00) | (1,590,111.00) | 0.00 | (1,640,050.00) | 49,939.00 | -3.1% |
| TOTAL, EXPENDITURES | | | 114,538,654.00 | 125,032,899.00 | 56,466,031.57 | 133,662,008.00 | (8,629,109.00) | -6.9% |
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From: Bond Interest and Redemption Fund | | 8914 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: Child Development Fund | | 7611 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Special Reserve Fund | | 7612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Cafeteria Fund | | 7616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 1,550,000.00 | 1,550,000.00 | 0.00 | 1,550,000.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 1,550,000.00 | 1,550,000.00 | 0.00 | 1,550,000.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| State Apportionments | | | | | | | | |
| Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds | | | | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (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 | | | 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 | (17,234,084.00) | (17,402,027.00) | 0.00 | (19,491,004.00) | (2,088,977.00) | 12.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | (17,234,084.00) | (17,402,027.00) | 0.00 | (19,491,004.00) | (2,088,977.00) | 12.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | (18,784,084.00) | (18,952,027.00) | 0.00 | (21,041,004.00) | (2,088,977.00) | 11.0% |

| 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 | 15,769,179.00 | 15,066,524.00 | 8,627,207.21 | 14,918,795.00 | (147,729.00) | -1.0% |
| 3) Other State Revenue | | 8300-8599 | 28,480,720.00 | 54,673,068.00 | 37,751,034.91 | 51,641,647.00 | (3,031,421.00) | -5.5% |
| 4) Other Local Revenue | | 8600-8799 | 4,970,799.00 | 5,175,978.00 | 940,407.64 | 5,442,237.00 | 266,259.00 | 5.1% |
| 5) TOTAL, REVENUES | | | 49,220,698.00 | 74,915,570.00 | 47,318,649.76 | 72,002,679.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 14,937,325.00 | 17,872,915.00 | 7,389,449.64 | 20,028,709.00 | (2,155,794.00) | -12.1% |
| 2) Classified Salaries | | 2000-2999 | 9,400,361.00 | 10,061,231.00 | 5,071,833.92 | 9,398,943.00 | 662,288.00 | 6.6% |
| 3) Employee Benefits | | 3000-3999 | 17,222,171.00 | 19,110,850.00 | 5,133,642.88 | 19,069,499.00 | 41,351.00 | 0.2% |
| 4) Books and Supplies | | 4000-4999 | 3,150,964.00 | 8,407,167.00 | 919,286.29 | 7,765,384.00 | 641,783.00 | 7.6% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 8,322,107.00 | 9,534,046.00 | 2,461,715.96 | 10,511,344.00 | (977,298.00) | -10.3% |
| 6) Capital Outlay | | 6000-6999 | 4,868,016.00 | 3,483,163.00 | 342,195.26 | 3,633,308.00 | (150,145.00) | -4.3% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 5,107,992.00 | 4,755,890.00 | 345,612.67 | 3,902,174.00 | 853,716.00 | 18.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 624,860.00 | 926,227.00 | 0.00 | 979,399.00 | (53,172.00) | -5.7% |
| 9) TOTAL, EXPENDITURES | | | 63,633,796.00 | 74,151,489.00 | 21,663,736.62 | 75,288,760.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (14,413,098.00) | 764,081.00 | 25,654,913.14 | (3,286,081.00) | | |
| 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 | 800,000.00 | 900,000.00 | 0.00 | 900,000.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 17,234,084.00 | 17,402,027.00 | 810.00 | 19,491,004.00 | 2,088,977.00 | 12.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 16,434,084.00 | 16,502,027.00 | 810.00 | 18,591,004.00 | | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 2,020,986.00 | 17,266,108.00 | 25,655,723.14 | 15,304,923.00 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 14,293,199.98 | 14,293,199.98 | | 14,293,199.98 | 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) | | | 14,293,199.98 | 14,293,199.98 | | 14,293,199.98 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 14,293,199.98 | 14,293,199.98 | | 14,293,199.98 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 16,314,185.98 | 31,559,307.98 | | 29,598,122.98 | | |
| 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 | 17,088,773.98 | 31,559,344.28 | | 29,598,160.40 | | |
| c) Committed | | | | | | | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | (774,588.00) | (36.30) | | (37.42) | | |
| 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 | 3,358,418.00 | 2,959,392.00 | 1,896,458.30 | 2,959,392.00 | 0.00 | 0.0% |
| Special Education Discretionary Grants | | 8182 | 2,316,522.00 | 1,943,959.00 | 2,280,592.89 | 1,709,465.00 | (234,494.00) | -12.1% |
| 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% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|--|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Forest Reserve Funds | | 8260 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Flood Control Funds | | 8270 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Wildlife Reserve Funds | | 8280 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from Federal Sources | | 8287 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title I, Part A, Basic | 3010 | 8290 | 1,995,606.00 | 2,554,662.00 | 2,848,662.00 | 2,554,662.00 | 0.00 | 0.0% |
| Title I, Part D, Local Delinquent Programs | 3025 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title II, Part A, Supporting Effective Instruction | 4035 | 8290 | 304,729.00 | 721,202.00 | 16,571.00 | 722,691.00 | 1,489.00 | 0.2% |
| Title III, Part A, Immigrant Student Program | 4201 | 8290 | 0.00 | 0.00 | 15,990.00 | 0.00 | 0.00 | 0.0% |
| Title III, Part A, English Learner Program | 4203 | 8290 | 80,558.00 | 236,471.00 | 0.00 | 248,124.00 | 11,653.00 | 4.9% |
| 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 | 70,987.00 | 399,968.00 | 143,930.00 | 308,487.00 | (91,481.00) | -22.9% |
| Career and Technical Education | 3500-3599 | 8290 | 33,047.00 | 98,447.00 | 63,477.55 | 103,122.00 | 4,675.00 | 4.7% |
| All Other Federal Revenue | All Other | 8290 | 7,609,312.00 | 6,152,423.00 | 1,361,525.47 | 6,312,852.00 | 160,429.00 | 2.6% |
| TOTAL, FEDERAL REVENUE | | | 15,769,179.00 | 15,066,524.00 | 8,627,207.21 | 14,918,795.00 | (147,729.00) | -1.0% |
| 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 | 11,572,362.00 | 12,452,732.00 | 18,739,340.00 | 12,282,732.00 | (170,000.00) | -1.4% |
| 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 | 712,205.00 | 842,565.00 | 116,621.36 | 830,639.00 | (11,926.00) | -1.4% |
| Tax Relief Subventions | | | | | | | | |
| Restricted Levies - Other | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| After School Education and Safety (ASES) | 6010 | 8590 | 399,508.00 | 731,182.00 | 0.00 | 731,182.00 | 0.00 | 0.0% |
| Charter School Facility Grant | 6030 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Career Technical Education Incentive Grant Program | 6387 | 8590 | 287,105.00 | 891,113.00 | 50,000.00 | 765,869.00 | (125,244.00) | -14.1% |
| 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% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| 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 | 15,509,540.00 | 39,755,476.00 | 18,845,073.55 | 37,031,225.00 | (2,724,251.00) | -6.9% |
| TOTAL, OTHER STATE REVENUE | | | 28,480,720.00 | 54,673,068.00 | 37,751,034.91 | 51,641,647.00 | (3,031,421.00) | -5.5% |
| 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 | 800,000.00 | 900,000.00 | 532,384.78 | 900,000.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Non-Resident Students | | 8672 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 299,997.00 | 335,037.00 | 18,036.00 | 450,287.00 | 115,250.00 | 34.4% |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| Plus: Misc Funds Non-LCFF (50%) Adjustment | | 8691 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Pass-Through Revenues From Local Sources | | 8697 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Local Revenue | | 8699 | 330,000.00 | 363,839.00 | 389,986.86 | 514,848.00 | 151,009.00 | 41.5% |
| Tuition | | 8710 | 3,540,802.00 | 3,577,102.00 | 0.00 | 3,577,102.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers Of Apportionments | | | | | | | | |
| Special Education SELPA Transfers | | | | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | 6500 | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | 6500 | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers | | | | | | | | |
| From Districts or Charter Schools | 6360 | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (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 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 | | | 4,970,799.00 | 5,175,978.00 | 940,407.64 | 5,442,237.00 | 266,259.00 | 5.1% |
| TOTAL, REVENUES | | | 49,220,698.00 | 74,915,570.00 | 47,318,649.76 | 72,002,679.00 | (2,912,891.00) | -3.9% |
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 11,286,354.00 | 13,985,643.00 | 5,321,351.54 | 15,855,224.00 | (1,869,581.00) | -13.4% |
| Certificated Pupil Support Salaries | | 1200 | 2,270,022.00 | 2,392,192.00 | 1,260,955.25 | 2,516,568.00 | (124,376.00) | -5.2% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 1,306,234.00 | 1,355,689.00 | 738,517.34 | 1,486,459.00 | (130,770.00) | -9.6% |
| Other Certificated Salaries | | 1900 | 74,715.00 | 139,391.00 | 68,625.51 | 170,458.00 | (31,067.00) | -22.3% |
| TOTAL, CERTIFICATED SALARIES | | | 14,937,325.00 | 17,872,915.00 | 7,389,449.64 | 20,028,709.00 | (2,155,794.00) | -12.1% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 5,139,750.00 | 5,372,253.00 | 2,566,446.38 | 4,907,384.00 | 464,869.00 | 8.7% |
| Classified Support Salaries | | 2200 | 2,410,270.00 | 2,639,158.00 | 1,423,821.05 | 2,584,799.00 | 54,359.00 | 2.1% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 796,938.00 | 725,432.00 | 428,124.39 | 721,254.00 | 4,178.00 | 0.6% |
| Clerical, Technical and Office Salaries | | 2400 | 874,886.00 | 1,074,724.00 | 580,630.41 | 1,083,030.00 | (8,306.00) | -0.8% |
| Other Classified Salaries | | 2900 | 178,517.00 | 249,664.00 | 72,811.69 | 102,476.00 | 147,188.00 | 59.0% |
| TOTAL, CLASSIFIED SALARIES | | | 9,400,361.00 | 10,061,231.00 | 5,071,833.92 | 9,398,943.00 | 662,288.00 | 6.6% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 2,785,253.00 | 9,881,048.00 | 1,361,366.36 | 10,273,902.00 | (392,854.00) | -4.0% |
| PERS | | 3201-3202 | 2,137,947.00 | 2,207,890.00 | 1,082,474.12 | 2,165,329.00 | 42,561.00 | 1.9% |
| OASDI/Medicare/Alternative | | 3301-3302 | 957,324.00 | 1,003,127.00 | 499,576.87 | 989,401.00 | 13,726.00 | 1.4% |
| Health and Welfare Benefits | | 3401-3402 | 4,725,469.00 | 5,437,688.00 | 1,934,676.41 | 5,030,946.00 | 406,742.00 | 7.5% |
| Unemployment Insurance | | 3501-3502 | 121,980.00 | 139,936.00 | 61,553.77 | 147,640.00 | (7,704.00) | -5.5% |
| Workers' Compensation | | 3601-3602 | 246,115.00 | 282,327.00 | 125,933.59 | 297,677.00 | (15,350.00) | -5.4% |
| OPEB, Allocated | | 3701-3702 | 66,755.00 | 75,671.00 | 32,536.24 | 82,293.00 | (6,622.00) | -8.8% |
| OPEB, Active Employees | | 3751-3752 | 42,388.00 | 47,643.00 | 20,585.47 | 49,111.00 | (1,468.00) | -3.1% |
| Other Employee Benefits | | 3901-3902 | 6,138,940.00 | 35,520.00 | 14,940.05 | 33,200.00 | 2,320.00 | 6.5% |
| TOTAL, EMPLOYEE BENEFITS | | | 17,222,171.00 | 19,110,850.00 | 5,133,642.88 | 19,069,499.00 | 41,351.00 | 0.2% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 100,000.00 | 2,639,410.00 | 30,445.20 | 2,617,149.00 | 22,261.00 | 0.8% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 2,802,732.00 | 4,340,283.00 | 664,753.02 | 4,063,336.00 | 276,947.00 | 6.4% |
| Noncapitalized Equipment | | 4400 | 248,232.00 | 1,427,474.00 | 224,088.07 | 1,084,899.00 | 342,575.00 | 24.0% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 3,150,964.00 | 8,407,167.00 | 919,286.29 | 7,765,384.00 | 641,783.00 | 7.6% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 4,148,197.00 | 4,510,023.00 | 312,208.90 | 4,810,361.00 | (300,338.00) | -6.7% |
| Travel and Conferences | | 5200 | 538,771.00 | 390,321.00 | 96,642.10 | 440,133.00 | (49,812.00) | -12.8% |
| Dues and Memberships | | 5300 | 12,800.00 | 15,080.00 | 12,985.00 | 15,323.00 | (243.00) | -1.6% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 125,577.00 | 90,558.00 | 34,563.50 | 47,100.00 | 43,458.00 | 48.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 231,200.00 | 404,073.00 | 117,087.39 | 359,043.00 | 45,030.00 | 11.1% |
| Transfers of Direct Costs | | 5710 | 6,612.00 | 47,934.00 | 15,983.37 | (71,487.00) | 119,421.00 | 249.1% |
| Transfers of Direct Costs - Interfund | | 5750 | 228,002.00 | 500.00 | 0.00 | 0.00 | 500.00 | 100.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 3,028,156.00 | 4,073,723.00 | 1,872,228.90 | 4,909,397.00 | (835,674.00) | -20.5% |
| Communications | | 5900 | 2,792.00 | 1,834.00 | 16.80 | 1,474.00 | 360.00 | 19.6% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 8,322,107.00 | 9,534,046.00 | 2,461,715.96 | 10,511,344.00 | (977,298.00) | -10.3% |
| 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 | 4,469,825.00 | 3,248,289.00 | 127,629.73 | 3,248,289.00 | 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 | 398,191.00 | 234,874.00 | 214,565.53 | 385,019.00 | (150,145.00) | -63.9% |
| 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 | | | 4,868,016.00 | 3,483,163.00 | 342,195.26 | 3,633,308.00 | (150,145.00) | -4.3% |
| 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 | 2,412,715.00 | 2,681,481.00 | 118,821.00 | 2,681,481.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues | | | | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6500 | 7221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | 6500 | 7222 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | 6500 | 7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6360 | 7221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | 6360 | 7222 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | 6360 | 7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 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 | 2,695,277.00 | 2,074,409.00 | 226,791.67 | 1,220,693.00 | 853,716.00 | 41.2% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |

| Description | Resource Codes | Object Codes | Original Budget (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 - 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) | | | 5,107,992.00 | 4,755,890.00 | 345,612.67 | 3,902,174.00 | 853,716.00 | 18.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | 624,860.00 | 926,227.00 | 0.00 | 979,399.00 | (53,172.00) | -5.7% |
| 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 | | | 624,860.00 | 926,227.00 | 0.00 | 979,399.00 | (53,172.00) | -5.7% |
| TOTAL, EXPENDITURES | | | 63,633,796.00 | 74,151,489.00 | 21,663,736.62 | 75,288,760.00 | (1,137,271.00) | -1.5% |
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From: Bond Interest and Redemption Fund | | 8914 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: Child Development Fund | | 7611 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Special Reserve Fund | | 7612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Cafeteria Fund | | 7616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 800,000.00 | 900,000.00 | 0.00 | 900,000.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 800,000.00 | 900,000.00 | 0.00 | 900,000.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| State Apportionments | | | | | | | | |
| Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Proceeds | | | | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 17,234,084.00 | 17,402,027.00 | 0.00 | 19,491,004.00 | 2,088,977.00 | 12.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 810.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 17,234,084.00 | 17,402,027.00 | 810.00 | 19,491,004.00 | 2,088,977.00 | 12.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 16,434,084.00 | 16,502,027.00 | 810.00 | 18,591,004.00 | (2,088,977.00) | -12.7% |

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 | 127,828,073.00 | 143,567,989.00 | 72,942,413.47 | 143,720,175.00 | 152,186.00 | 0.1% |
| 2) Federal Revenue | | 8100-8299 | 15,769,179.00 | 15,066,524.00 | 8,627,207.21 | 14,918,795.00 | (147,729.00) | -1.0% |
| 3) Other State Revenue | | 8300-8599 | 30,754,613.00 | 58,006,389.00 | 39,206,233.15 | 54,916,308.00 | (3,090,081.00) | -5.3% |
| 4) Other Local Revenue | | 8600-8799 | 5,517,799.00 | 5,723,033.00 | 1,340,916.46 | 5,982,075.00 | 259,042.00 | 4.5% |
| 5) TOTAL, REVENUES | | | 179,869,664.00 | 222,363,935.00 | 122,116,770.29 | 219,537,353.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 66,547,502.00 | 71,768,001.00 | 31,366,775.42 | 81,251,730.00 | (9,483,729.00) | -13.2% |
| 2) Classified Salaries | | 2000-2999 | 24,831,486.00 | 26,795,761.00 | 14,270,972.21 | 26,035,511.00 | 760,250.00 | 2.8% |
| 3) Employee Benefits | | 3000-3999 | 47,420,764.00 | 50,392,747.00 | 18,536,722.05 | 51,516,208.00 | (1,123,461.00) | -2.2% |
| 4) Books and Supplies | | 4000-4999 | 7,713,061.00 | 17,563,009.00 | 4,581,117.22 | 17,110,163.00 | 452,846.00 | 2.6% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 20,718,963.00 | 23,456,192.00 | 7,734,173.50 | 24,536,446.00 | (1,080,254.00) | -4.6% |
| 6) Capital Outlay | | 6000-6999 | 5,124,077.00 | 3,818,780.00 | 381,251.32 | 3,961,295.00 | (142,515.00) | -3.7% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 6,433,312.00 | 6,053,782.00 | 1,258,756.47 | 5,200,066.00 | 853,716.00 | 14.1% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (616,715.00) | (663,884.00) | 0.00 | (660,651.00) | (3,233.00) | 0.5% |
| 9) TOTAL, EXPENDITURES | | | 178,172,450.00 | 199,184,388.00 | 78,129,768.19 | 208,950,768.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 1,697,214.00 | 23,179,547.00 | 43,987,002.10 | 10,586,585.00 | | |
| 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 | 2,350,000.00 | 2,450,000.00 | 0.00 | 2,450,000.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 810.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (2,350,000.00) | (2,450,000.00) | 810.00 | (2,450,000.00) | | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (652,786.00) | 20,729,547.00 | 43,987,812.10 | 8,136,585.00 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 50,820,723.63 | 50,820,723.63 | | 50,820,723.63 | 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) | | | 50,820,723.63 | 50,820,723.63 | | 50,820,723.63 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 50,820,723.63 | 50,820,723.63 | | 50,820,723.63 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 50,167,937.63 | 71,550,270.63 | | 58,957,308.63 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 35,000.00 | 35,000.00 | | 35,000.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Items | | 9713 | 357,322.00 | 357,322.00 | | 357,322.00 | | |
| 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 | 17,088,773.98 | 31,559,344.28 | | 29,598,160.40 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 16,750,000.00 | 19,153,521.00 | | 7,504,910.00 | | |
| PY Commitments | 0000 | 9760 | | | | 5,800,000.00 | | |
| 2022-23 7% CSEA & CVASP | 0000 | 9760 | | | | 1,704,910.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 368,286.00 | | 368,286.00 | | |
| SELPA | 0000 | 9780 | | | | 368,286.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 5,415,674.00 | 6,049,032.00 | | 21,093,667.65 | | |
| Unassigned/Unappropriated Amount | | 9790 | 10,521,167.65 | 14,027,765.35 | | (37.42) | | |
| LCFF SOURCES | | | | | | | | |
| Principal Apportionment | | | | | | | | |
| State Aid - Current Year | | 8011 | 97,762,969.00 | 84,113,317.00 | 46,307,489.00 | 84,241,715.00 | 128,398.00 | 0.2% |
| Education Protection Account State Aid - Current Year | | 8012 | 0.00 | 30,372,041.00 | 15,378,017.00 | 30,395,829.00 | 23,788.00 | 0.1% |
| State Aid - Prior Years | | 8019 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tax Relief Subventions | | | | | | | | |
| Homeowners' Exemptions | | 8021 | 66,342.00 | 66,342.00 | 33,050.29 | 66,342.00 | 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 | 29.00 | 29.00 | 31.54 | 29.00 | 0.00 | 0.0% |
| County & District Taxes | | | | | | | | |
| Secured Roll Taxes | | 8041 | 14,185,917.00 | 14,941,785.00 | 7,958,758.20 | 14,941,785.00 | 0.00 | 0.0% |
| Unsecured Roll Taxes | | 8042 | 216,290.00 | 216,290.00 | 196,666.79 | 216,290.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8043 | 541,182.00 | 456,635.00 | 1,280,813.61 | 456,635.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8044 | 659,151.00 | 841,575.00 | 434,540.26 | 841,575.00 | 0.00 | 0.0% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 10,984,325.00 | 9,343,487.00 | 538,826.15 | 9,343,487.00 | 0.00 | 0.0% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 3,411,868.00 | 3,216,488.00 | 798,923.76 | 3,216,488.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Taxes | | 8048 | 0.00 | 0.00 | 15,296.87 | 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 | | | 127,828,073.00 | 143,567,989.00 | 72,942,413.47 | 143,720,175.00 | 152,186.00 | 0.1% |
| LCFF Transfers | | | | | | | | |
| Unrestricted LCFF | | | | | | | | |
| Transfers - Current Year | 0000 | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other LCFF Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Property Taxes Transfers | | 8097 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 127,828,073.00 | 143,567,989.00 | 72,942,413.47 | 143,720,175.00 | 152,186.00 | 0.1% |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|--|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| FEDERAL REVENUE | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 3,358,418.00 | 2,959,392.00 | 1,896,458.30 | 2,959,392.00 | 0.00 | 0.0% |
| Special Education Discretionary Grants | | 8182 | 2,316,522.00 | 1,943,959.00 | 2,280,592.89 | 1,709,465.00 | (234,494.00) | -12.1% |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Forest Reserve Funds | | 8260 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Flood Control Funds | | 8270 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Wildlife Reserve Funds | | 8280 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from Federal Sources | | 8287 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title I, Part A, Basic | 3010 | 8290 | 1,995,606.00 | 2,554,662.00 | 2,848,662.00 | 2,554,662.00 | 0.00 | 0.0% |
| Title I, Part D, Local Delinquent Programs | 3025 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title II, Part A, Supporting Effective Instruction | 4035 | 8290 | 304,729.00 | 721,202.00 | 16,571.00 | 722,691.00 | 1,489.00 | 0.2% |
| Title III, Part A, Immigrant Student Program | 4201 | 8290 | 0.00 | 0.00 | 15,990.00 | 0.00 | 0.00 | 0.0% |
| Title III, Part A, English Learner Program | 4203 | 8290 | 80,558.00 | 236,471.00 | 0.00 | 248,124.00 | 11,653.00 | 4.9% |
| 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 | 70,987.00 | 399,968.00 | 143,930.00 | 308,487.00 | (91,481.00) | -22.9% |
| Career and Technical Education | 3500-3599 | 8290 | 33,047.00 | 98,447.00 | 63,477.55 | 103,122.00 | 4,675.00 | 4.7% |
| All Other Federal Revenue | All Other | 8290 | 7,609,312.00 | 6,152,423.00 | 1,361,525.47 | 6,312,852.00 | 160,429.00 | 2.6% |
| TOTAL, FEDERAL REVENUE | | | 15,769,179.00 | 15,066,524.00 | 8,627,207.21 | 14,918,795.00 | (147,729.00) | -1.0% |
| 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 | 11,572,362.00 | 12,452,732.00 | 18,739,340.00 | 12,282,732.00 | (170,000.00) | -1.4% |
| 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 | 487,902.00 | 489,306.00 | 489,306.00 | 489,306.00 | 0.00 | 0.0% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 2,498,196.00 | 2,895,139.00 | 1,071,915.44 | 2,852,953.00 | (42,186.00) | -1.5% |
| 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% |

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) |
|---|------------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| 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 | 399,508.00 | 731,182.00 | 0.00 | 731,182.00 | 0.00 | 0.0% |
| Charter School Facility Grant | 6030 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Career Technical Education Incentive Grant Program | 6387 | 8590 | 287,105.00 | 891,113.00 | 50,000.00 | 765,869.00 | (125,244.00) | -14.1% |
| 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 | 15,509,540.00 | 40,546,917.00 | 18,855,671.71 | 37,794,266.00 | (2,752,651.00) | -6.8% |
| TOTAL, OTHER STATE REVENUE | | | 30,754,613.00 | 58,006,389.00 | 39,206,233.15 | 54,916,308.00 | (3,090,081.00) | -5.3% |
| 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 | 800,000.00 | 900,000.00 | 532,384.78 | 900,000.00 | 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 | 197,000.00 | 197,000.00 | 45,110.33 | 168,124.00 | (28,876.00) | -14.7% |
| Interest | | 8660 | 250,000.00 | 250,000.00 | 233,627.22 | 250,000.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Resident Students | | 8672 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 299,997.00 | 335,037.00 | 18,036.00 | 450,287.00 | 115,250.00 | 34.4% |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| Plus: Misc Funds Non-LCFF (50%) Adjustment | | 8691 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues From Local Sources | | 8697 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Local Revenue | | 8699 | 430,000.00 | 463,894.00 | 511,758.13 | 636,562.00 | 172,668.00 | 37.2% |

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) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Tuition | | 8710 | 3,540,802.00 | 3,577,102.00 | 0.00 | 3,577,102.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers Of Apportionments | | | | | | | | |
| Special Education SELPA Transfers | | | | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | 6500 | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | 6500 | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers | | | | | | | | |
| From Districts or Charter Schools | 6360 | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | 6360 | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | 6360 | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | | | | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 5,517,799.00 | 5,723,033.00 | 1,340,916.46 | 5,982,075.00 | 259,042.00 | 4.5% |
| TOTAL, REVENUES | | | 179,869,664.00 | 222,363,935.00 | 122,116,770.29 | 219,537,353.00 | (2,826,582.00) | -1.3% |
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 55,180,558.00 | 59,563,369.00 | 25,081,367.58 | 68,137,843.00 | (8,574,474.00) | -14.4% |
| Certificated Pupil Support Salaries | | 1200 | 3,905,836.00 | 4,531,787.00 | 2,284,325.41 | 4,767,944.00 | (236,157.00) | -5.2% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 7,011,417.00 | 7,121,724.00 | 3,721,824.99 | 7,709,284.00 | (587,560.00) | -8.3% |
| Other Certificated Salaries | | 1900 | 449,691.00 | 551,121.00 | 279,257.44 | 636,659.00 | (85,538.00) | -15.5% |
| TOTAL, CERTIFICATED SALARIES | | | 66,547,502.00 | 71,768,001.00 | 31,366,775.42 | 81,251,730.00 | (9,483,729.00) | -13.2% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 6,257,416.00 | 6,810,673.00 | 3,121,041.81 | 6,301,844.00 | 508,829.00 | 7.5% |
| Classified Support Salaries | | 2200 | 8,651,628.00 | 9,385,760.00 | 5,182,072.01 | 9,239,797.00 | 145,963.00 | 1.6% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 1,613,678.00 | 1,606,010.00 | 971,697.06 | 1,708,750.00 | (102,740.00) | -6.4% |
| Clerical, Technical and Office Salaries | | 2400 | 7,278,312.00 | 7,766,340.00 | 4,325,127.14 | 7,687,515.00 | 78,825.00 | 1.0% |
| Other Classified Salaries | | 2900 | 1,030,452.00 | 1,226,978.00 | 671,034.19 | 1,097,605.00 | 129,373.00 | 10.5% |
| TOTAL, CLASSIFIED SALARIES | | | 24,831,486.00 | 26,795,761.00 | 14,270,972.21 | 26,035,511.00 | 760,250.00 | 2.8% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 12,534,006.00 | 20,056,351.00 | 5,815,858.48 | 21,843,396.00 | (1,787,045.00) | -8.9% |
| PERS | | 3201-3202 | 5,869,040.00 | 6,258,730.00 | 3,031,772.06 | 6,218,836.00 | 39,894.00 | 0.6% |
| OASDI/Medicare/Alternative | | 3301-3302 | 2,918,549.00 | 3,017,641.00 | 1,564,181.50 | 3,111,243.00 | (93,602.00) | -3.1% |
| Health and Welfare Benefits | | 3401-3402 | 18,111,951.00 | 18,962,283.00 | 7,187,168.19 | 18,161,525.00 | 800,758.00 | 4.2% |
| Unemployment Insurance | | 3501-3502 | 457,538.00 | 493,564.00 | 225,137.83 | 537,618.00 | (44,054.00) | -8.9% |
| Workers' Compensation | | 3601-3602 | 923,728.00 | 996,232.00 | 461,005.21 | 1,084,665.00 | (88,433.00) | -8.9% |
| OPEB, Allocated | | 3701-3702 | 261,559.00 | 279,033.00 | 122,803.89 | 304,509.00 | (25,476.00) | -9.1% |
| OPEB, Active Employees | | 3751-3752 | 145,373.00 | 151,913.00 | 65,399.62 | 152,616.00 | (703.00) | -0.5% |
| Other Employee Benefits | | 3901-3902 | 6,199,020.00 | 177,000.00 | 63,395.27 | 101,800.00 | 75,200.00 | 42.5% |
| TOTAL, EMPLOYEE BENEFITS | | | 47,420,764.00 | 50,392,747.00 | 18,536,722.05 | 51,516,208.00 | (1,123,461.00) | -2.2% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 100,000.00 | 3,135,149.00 | 30,445.20 | 3,141,083.00 | (5,934.00) | -0.2% |
| Books and Other Reference Materials | | 4200 | 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) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Materials and Supplies | | 4300 | 7,210,222.00 | 11,923,941.00 | 3,398,068.10 | 12,201,386.00 | (277,445.00) | -2.3% |
| Noncapitalized Equipment | | 4400 | 402,839.00 | 2,503,919.00 | 1,152,603.92 | 1,767,694.00 | 736,225.00 | 29.4% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 7,713,061.00 | 17,563,009.00 | 4,581,117.22 | 17,110,163.00 | 452,846.00 | 2.6% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 5,241,836.00 | 5,734,980.00 | 432,668.90 | 6,035,318.00 | (300,338.00) | -5.2% |
| Travel and Conferences | | 5200 | 683,918.00 | 540,487.00 | 183,690.59 | 598,575.00 | (58,088.00) | -10.7% |
| Dues and Memberships | | 5300 | 168,416.00 | 181,849.00 | 99,246.04 | 198,388.00 | (16,539.00) | -9.1% |
| Insurance | | 5400-5450 | 1,074,495.00 | 1,124,857.00 | 0.00 | 1,124,857.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 3,220,671.00 | 3,404,457.00 | 1,316,760.88 | 3,360,999.00 | 43,458.00 | 1.3% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 956,080.00 | 981,046.00 | 265,893.67 | 975,167.00 | 5,879.00 | 0.6% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 477.25 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 105,402.00 | (138,300.00) | (5,654.26) | (136,425.00) | (1,875.00) | 1.4% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 8,802,203.00 | 11,107,432.00 | 5,304,839.67 | 11,842,041.00 | (734,609.00) | -6.6% |
| Communications | | 5900 | 465,942.00 | 519,384.00 | 136,250.76 | 537,526.00 | (18,142.00) | -3.5% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 20,718,963.00 | 23,456,192.00 | 7,734,173.50 | 24,536,446.00 | (1,080,254.00) | -4.6% |
| 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 | 4,469,825.00 | 3,248,289.00 | 127,629.73 | 3,248,289.00 | 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 | 654,252.00 | 570,491.00 | 253,621.59 | 713,006.00 | (142,515.00) | -25.0% |
| 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 | | | 5,124,077.00 | 3,818,780.00 | 381,251.32 | 3,961,295.00 | (142,515.00) | -3.7% |
| 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 | 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 | 2,412,715.00 | 2,681,481.00 | 118,821.00 | 2,681,481.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 452,717.00 | 425,289.00 | 233,908.00 | 425,289.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues | | | | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6500 | 7221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | 6500 | 7222 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | 6500 | 7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

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) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| ROC/P Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6360 | 7221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | 6360 | 7222 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | 6360 | 7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | All Other | 7221-7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers | | 7281-7283 | 2,695,277.00 | 2,074,409.00 | 226,791.67 | 1,220,693.00 | 853,716.00 | 41.2% |
| 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 | 50,059.00 | 50,059.00 | 28,684.98 | 50,059.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 822,544.00 | 822,544.00 | 650,550.82 | 822,544.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 6,433,312.00 | 6,053,782.00 | 1,258,756.47 | 5,200,066.00 | 853,716.00 | 14.1% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Transfers of Indirect Costs - Interfund | | 7350 | (616,715.00) | (663,884.00) | 0.00 | (660,651.00) | (3,233.00) | 0.5% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (616,715.00) | (663,884.00) | 0.00 | (660,651.00) | (3,233.00) | 0.5% |
| TOTAL, EXPENDITURES | | | 178,172,450.00 | 199,184,388.00 | 78,129,768.19 | 208,950,768.00 | (9,766,380.00) | -4.9% |
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From: Bond Interest and Redemption Fund | | 8914 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: Child Development Fund | | 7611 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Special Reserve Fund | | 7612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Cafeteria Fund | | 7616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 2,350,000.00 | 2,450,000.00 | 0.00 | 2,450,000.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 2,350,000.00 | 2,450,000.00 | 0.00 | 2,450,000.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| State Apportionments | | | | | | | | |
| Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds | | | | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

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) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| (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 | 810.00 | 0.00 | | |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 810.00 | 0.00 | | |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | (2,350,000.00) | (2,450,000.00) | 810.00 | (2,450,000.00) | 0.00 | 0.0% |

| Resource | Description | 2022-23 Projected Totals |
|---------------------------|--|-----------------------------|
| 2600 | Expanded Learning Opportunities Program | 6,903,052.00 |
| 6266 | Educator Effectiveness, FY 2021-22 | 1,915,642.08 |
| 6500 | Special Education | 1,334,234.38 |
| 6512 | Special Ed: Mental Health Services | 51,997.60 |
| 6547 | Special Education Early Intervention Preschool Grant | 529,042.00 |
| 6762 | Arts, Music, and Instructional Materials Discretionary Block Grant | 3,221,760.00 |
| 7412 | A-G Access/Success Grant | 331,883.00 |
| 7413 | A-G Learning Loss Mitigation Grant | 104,224.00 |
| 7426 | Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff | .37 |
| 7435 | Learning Recovery Emergency Block Grant | 13,363,521.00 |
| 8150 | Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75) | 1,186,423.03 |
| 9010 | Other Restricted Local | 656,380.94 |
| Total, Restricted Balance | | 29,598,160.40 |

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STUDENT ACTIVITY SPECIAL REVENUE FIUND

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| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|----------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| 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 | 0.00 | 250,000.00 | 0.00 | 0.00 | (250,000.00) | -100.0% |
| 5) TOTAL, REVENUES | | | 0.00 | 250,000.00 | 0.00 | 0.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 170,000.00 | 0.00 | 0.00 | 170,000.00 | 100.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 80,000.00 | 0.00 | 0.00 | 80,000.00 | 100.0% |
| 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 | 250,000.00 | 0.00 | 0.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| a) As of July 1 - Unaudited | | 9791 | 0.00 | 741,025.83 | | 0.00 | (741,025.83) | -100.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 0.00 | 741,025.83 | | 0.00 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 0.00 | 741,025.83 | | 0.00 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 0.00 | 741,025.83 | | 0.00 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | 9740 | 0.00 | 741,025.83 | | 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 | 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 | 0.00 | 250,000.00 | 0.00 | 0.00 | (250,000.00) | -100.0% |
| TOTAL, REVENUES | | | 0.00 | 250,000.00 | 0.00 | 0.00 | | |
| 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% |

| Description | Resource Codes | Object Codes | Original Budget (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 | 170,000.00 | 0.00 | 0.00 | 170,000.00 | 100.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 170,000.00 | 0.00 | 0.00 | 170,000.00 | 100.0% |
| 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 | 0.00 | 80,000.00 | 0.00 | 0.00 | 80,000.00 | 100.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 0.00 | 80,000.00 | 0.00 | 0.00 | 80,000.00 | 100.0% |
| 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 | | | 0.00 | 250,000.00 | 0.00 | 0.00 | | |
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (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 | | | | | | | | |
| 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 |
|---------------------------|-------------|--------------------------------|
| Total, Restricted Balance | | 0.00 |

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SPECIAL EDUCATION PASS-THROUGH FUND

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| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|---------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 20,154,260.00 | 20,154,260.00 | 0.00 | 23,464,393.00 | 3,310,133.00 | 16.4% |
| 3) Other State Revenue | | 8300-8599 | 73,051,273.00 | 64,134,823.00 | 25,020,318.00 | 72,180,947.00 | 8,046,124.00 | 12.5% |
| 4) Other Local Revenue | | 8600-8799 | 0.00 | 0.00 | 52,490.05 | 0.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 93,205,533.00 | 84,289,083.00 | 25,072,808.05 | 95,645,340.00 | | |
| 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 | 93,205,533.00 | 84,289,083.00 | 31,037,145.84 | 95,645,340.00 | (11,356,257.00) | -13.5% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 93,205,533.00 | 84,289,083.00 | 31,037,145.84 | 95,645,340.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 0.00 | 0.00 | (5,964,337.79) | 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 | (5,964,337.79) | 0.00 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 0.00 | 0.00 | | 0.00 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 0.00 | 0.00 | | 0.00 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 0.00 | 0.00 | | 0.00 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| b) Restricted | | 9740 | 0.00 | 0.00 | | 0.00 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 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 | | |
| LCFF SOURCES | | | | | | | | |
| LCFF Transfers | | | | | | | | |
| Property Taxes Transfers | | 8097 | 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 | | | | | | | | |
| Pass-Through Revenues From Federal Sources | | 8287 | 20,154,260.00 | 20,154,260.00 | 0.00 | 23,464,393.00 | 3,310,133.00 | 16.4% |
| TOTAL, FEDERAL REVENUE | | | 20,154,260.00 | 20,154,260.00 | 0.00 | 23,464,393.00 | 3,310,133.00 | 16.4% |
| OTHER STATE REVENUE | | | | | | | | |
| Other State Apportionments | | | | | | | | |
| Special Education Master Plan | | | | | | | | |
| Current Year | 6500 | 8311 | 64,134,823.00 | 64,134,823.00 | 22,824,999.00 | 66,253,523.00 | 2,118,700.00 | 3.3% |
| 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% |
| Pass-Through Revenues from State Sources | | 8587 | 8,916,450.00 | 0.00 | 2,195,319.00 | 5,927,424.00 | 5,927,424.00 | New |
| TOTAL, OTHER STATE REVENUE | | | 73,051,273.00 | 64,134,823.00 | 25,020,318.00 | 72,180,947.00 | 8,046,124.00 | 12.5% |
| OTHER LOCAL REVENUE | | | | | | | | |
| Interest | | 8660 | 0.00 | 0.00 | 52,490.05 | 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 | | | | | | | | |
| Pass-Through Revenues From Local Sources | | 8697 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Apportionments | | | | | | | | |
| From Districts or Charter Schools | | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 0.00 | 0.00 | 52,490.05 | 0.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 93,205,533.00 | 84,289,083.00 | 25,072,808.05 | 95,645,340.00 | | |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Other Transfers Out | | | | | | | | |
| Transfers of Pass-Through Revenues | | | | | | | | |
| To Districts or Charter Schools | | 7211 | 29,070,710.00 | 20,154,260.00 | 3,062,031.84 | 29,391,817.00 | (9,237,557.00) | -45.8% |
| 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% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Special Education SELPA Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6500 | 7221 | 64,134,823.00 | 64,134,823.00 | 27,975,114.00 | 66,253,523.00 | (2,118,700.00) | -3.3% |
| 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% |
| Other Transfers of Apportionments | All Other | 7221-7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 93,205,533.00 | 84,289,083.00 | 31,037,145.84 | 95,645,340.00 | (11,356,257.00) | -13.5% |
| TOTAL, EXPENDITURES | | | 93,205,533.00 | 84,289,083.00 | 31,037,145.84 | 95,645,340.00 | | |

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

ADULT EDUCATION FUND

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| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---------------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 442,069.00 | 442,069.00 | 12,099.00 | 442,069.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 3,774,585.00 | 3,774,585.00 | 1,981,569.00 | 3,920,743.00 | 146,158.00 | 3.9% |
| 4) Other Local Revenue | | 8600-8799 | 766,370.00 | 766,540.00 | 413,368.69 | 748,104.00 | (18,436.00) | -2.4% |
| 5) TOTAL, REVENUES | | | 4,983,024.00 | 4,983,194.00 | 2,407,036.69 | 5,110,916.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 1,523,711.00 | 1,474,620.00 | 790,975.73 | 1,976,575.00 | (501,955.00) | -34.0% |
| 2) Classified Salaries | | 2000-2999 | 985,319.00 | 1,089,107.00 | 569,354.73 | 962,038.00 | 127,069.00 | 11.7% |
| 3) Employee Benefits | | 3000-3999 | 1,154,785.00 | 1,026,133.00 | 534,954.70 | 1,194,443.00 | (168,310.00) | -16.4% |
| 4) Books and Supplies | | 4000-4999 | 453,202.00 | 556,180.00 | 123,761.36 | 326,930.00 | 229,250.00 | 41.2% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 533,975.00 | 636,575.00 | 240,637.28 | 504,459.00 | 132,116.00 | 20.8% |
| 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 | 226,613.00 | 226,613.00 | 0.00 | 259,630.00 | (33,017.00) | -14.6% |
| 9) TOTAL, EXPENDITURES | | | 4,877,605.00 | 5,009,228.00 | 2,259,683.80 | 5,224,075.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 105,419.00 | (26,034.00) | 147,352.89 | (113,159.00) | | |
| 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) | | | 105,419.00 | (26,034.00) | 147,352.89 | (113,159.00) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 4,602,485.56 | 4,602,485.56 | | 4,602,485.56 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 4,602,485.56 | 4,602,485.56 | | 4,602,485.56 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 4,602,485.56 | 4,602,485.56 | | 4,602,485.56 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 4,707,904.56 | 4,576,451.56 | | 4,489,326.56 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | 9740 | 4,709,033.41 | 4,576,451.56 | | 4,489,326.56 | | |
| 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 | (1,128.85) | 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 | 442,069.00 | 442,069.00 | 12,099.00 | 442,069.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 442,069.00 | 442,069.00 | 12,099.00 | 442,069.00 | 0.00 | 0.0% |
| 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 | 3,714,585.00 | 3,714,585.00 | 1,939,174.00 | 3,878,348.00 | 163,763.00 | 4.4% |
| All Other State Revenue | All Other | 8590 | 60,000.00 | 60,000.00 | 42,395.00 | 42,395.00 | (17,605.00) | -29.3% |
| TOTAL, OTHER STATE REVENUE | | | 3,774,585.00 | 3,774,585.00 | 1,981,569.00 | 3,920,743.00 | 146,158.00 | 3.9% |
| 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 | 16,035.00 | 16,035.00 | 17,584.69 | 20,035.00 | 4,000.00 | 24.9% |
| 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 | 719,005.00 | 719,005.00 | 379,801.80 | 702,369.00 | (16,636.00) | -2.3% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 31,330.00 | 31,500.00 | 15,982.20 | 25,700.00 | (5,800.00) | -18.4% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 766,370.00 | 766,540.00 | 413,368.69 | 748,104.00 | (18,436.00) | -2.4% |
| TOTAL, REVENUES | | | 4,983,024.00 | 4,983,194.00 | 2,407,036.69 | 5,110,916.00 | | |
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 958,515.00 | 850,722.00 | 482,792.83 | 1,131,403.00 | (280,681.00) | -33.0% |
| Certificated Pupil Support Salaries | | 1200 | 185,196.00 | 205,141.00 | 97,668.91 | 218,779.00 | (13,638.00) | -6.6% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 373,049.00 | 414,634.00 | 204,179.66 | 621,752.00 | (207,118.00) | -50.0% |
| Other Certificated Salaries | | 1900 | 6,951.00 | 4,123.00 | 6,334.33 | 4,641.00 | (518.00) | -12.6% |

| Description | Resource Codes | Object Codes | Original Budget (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 | | | 1,523,711.00 | 1,474,620.00 | 790,975.73 | 1,976,575.00 | (501,955.00) | -34.0% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 261,943.00 | 308,774.00 | 110,242.87 | 165,866.00 | 142,908.00 | 46.3% |
| Classified Support Salaries | | 2200 | 220,897.00 | 231,384.00 | 146,209.46 | 231,386.00 | (2.00) | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 107,154.00 | 120,256.00 | 76,371.47 | 131,410.00 | (11,154.00) | -9.3% |
| Clerical, Technical and Office Salaries | | 2400 | 375,907.00 | 407,751.00 | 229,400.65 | 412,433.00 | (4,682.00) | -1.1% |
| Other Classified Salaries | | 2900 | 19,418.00 | 20,942.00 | 7,130.28 | 20,943.00 | (1.00) | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 985,319.00 | 1,089,107.00 | 569,354.73 | 962,038.00 | 127,069.00 | 11.7% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 210,457.00 | 175,632.00 | 122,309.24 | 293,477.00 | (117,845.00) | -67.1% |
| PERS | | 3201-3202 | 284,446.00 | 276,462.00 | 143,346.33 | 270,885.00 | 5,577.00 | 2.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 110,495.00 | 102,727.00 | 59,998.33 | 120,191.00 | (17,464.00) | -17.0% |
| Health and Welfare Benefits | | 3401-3402 | 497,430.00 | 426,430.00 | 182,325.05 | 449,472.00 | (23,042.00) | -5.4% |
| Unemployment Insurance | | 3501-3502 | 12,616.00 | 10,639.00 | 6,736.11 | 15,041.00 | (4,402.00) | -41.4% |
| Workers' Compensation | | 3601-3602 | 25,452.00 | 21,461.00 | 13,739.16 | 30,306.00 | (8,845.00) | -41.2% |
| OPEB, Allocated | | 3701-3702 | 5,875.00 | 5,520.00 | 3,156.98 | 6,738.00 | (1,218.00) | -22.1% |
| OPEB, Active Employees | | 3751-3752 | 4,014.00 | 3,632.00 | 1,823.48 | 4,310.00 | (678.00) | -18.7% |
| Other Employee Benefits | | 3901-3902 | 4,000.00 | 3,630.00 | 1,520.02 | 4,023.00 | (393.00) | -10.8% |
| TOTAL, EMPLOYEE BENEFITS | | | 1,154,785.00 | 1,026,133.00 | 534,954.70 | 1,194,443.00 | (168,310.00) | -16.4% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 60,000.00 | 0.00 | 0.00 | 100,000.00 | (100,000.00) | New |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 297,202.00 | 418,180.00 | 92,991.81 | 173,930.00 | 244,250.00 | 58.4% |
| Noncapitalized Equipment | | 4400 | 96,000.00 | 138,000.00 | 30,769.55 | 53,000.00 | 85,000.00 | 61.6% |
| TOTAL, BOOKS AND SUPPLIES | | | 453,202.00 | 556,180.00 | 123,761.36 | 326,930.00 | 229,250.00 | 41.2% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 8,200.00 | 8,200.00 | 2,886.50 | 6,000.00 | 2,200.00 | 26.8% |
| Dues and Memberships | | 5300 | 6,500.00 | 7,000.00 | 2,040.00 | 4,000.00 | 3,000.00 | 42.9% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 93,275.00 | 142,275.00 | 28,648.07 | 106,939.00 | 35,336.00 | 24.8% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 24,000.00 | 24,000.00 | (2,137.51) | 1,000.00 | 23,000.00 | 95.8% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 4,100.00 | 5,400.00 | 762.89 | 2,620.00 | 2,780.00 | 51.5% |
| Professional/Consulting Services and | | | | | | | | |
| Operating Expenditures | | 5800 | 386,000.00 | 437,400.00 | 208,064.73 | 373,100.00 | 64,300.00 | 14.7% |
| Communications | | 5900 | 11,900.00 | 12,300.00 | 372.60 | 10,800.00 | 1,500.00 | 12.2% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 533,975.00 | 636,575.00 | 240,637.28 | 504,459.00 | 132,116.00 | 20.8% |
| 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 | 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% |

| Description | Resource Codes | Object Codes | Original Budget (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 | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Tuition | | | | | | | | |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers Out | | | | | | | | |
| Transfers of Pass-Through Revenues | | | | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 226,613.00 | 226,613.00 | 0.00 | 259,630.00 | (33,017.00) | -14.6% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 226,613.00 | 226,613.00 | 0.00 | 259,630.00 | (33,017.00) | -14.6% |
| TOTAL, EXPENDITURES | | | 4,877,605.00 | 5,009,228.00 | 2,259,683.80 | 5,224,075.00 | | |
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: State School Building Fund/County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 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 |
|---------------------------|---|--------------------------------|
| 5810 | Other Restricted Federal | 756,277.56 |
| 6371 | CalWORKs for ROCP or Adult Education | 782,447.00 |
| 6391 | Adult Education Program | 2,875,355.85 |
| 9010 | Other Restricted Local | 75,246.15 |
| Total, Restricted Balance | | 4,489,326.56 |

CHILD DEVELOPMENT FUND

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| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|---------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 256,360.00 | 476,275.00 | 231,749.45 | 497,742.00 | 21,467.00 | 4.5% |
| 3) Other State Revenue | | 8300-8599 | 2,162,426.00 | 2,162,426.00 | 1,364,470.00 | 2,660,338.00 | 497,912.00 | 23.0% |
| 4) Other Local Revenue | | 8600-8799 | 1,185,646.00 | 1,273,858.00 | 503,157.18 | 1,247,086.00 | (26,772.00) | -2.1% |
| 5) TOTAL, REVENUES | | | 3,604,432.00 | 3,912,559.00 | 2,099,376.63 | 4,405,166.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 840,674.00 | 897,045.00 | 428,152.52 | 963,683.00 | (66,638.00) | -7.4% |
| 2) Classified Salaries | | 2000-2999 | 1,174,068.00 | 1,337,080.00 | 721,917.44 | 1,396,310.00 | (59,230.00) | -4.4% |
| 3) Employee Benefits | | 3000-3999 | 738,519.00 | 744,706.00 | 350,819.19 | 768,767.00 | (24,061.00) | -3.2% |
| 4) Books and Supplies | | 4000-4999 | 556,671.00 | 593,421.00 | 53,812.55 | 741,714.00 | (148,293.00) | -25.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | (164,390.00) | 79,344.00 | 22,643.85 | 97,776.00 | (18,432.00) | -23.2% |
| 6) Capital Outlay | | 6000-6999 | 127,920.00 | 219,393.00 | 0.00 | 375,754.00 | (156,361.00) | -71.3% |
| 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 | 129,249.00 | 141,588.00 | 0.00 | 149,500.00 | (7,912.00) | -5.6% |
| 9) TOTAL, EXPENDITURES | | | 3,402,711.00 | 4,012,577.00 | 1,577,345.55 | 4,493,504.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 201,721.00 | (100,018.00) | 522,031.08 | (88,338.00) | | |
| 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 | (810.00) | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | (810.00) | 0.00 | | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 201,721.00 | (100,018.00) | 521,221.08 | (88,338.00) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 933,220.75 | 933,220.75 | | 933,220.75 | 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) | | | 933,220.75 | 933,220.75 | | 933,220.75 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 933,220.75 | 933,220.75 | | 933,220.75 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,134,941.75 | 833,202.75 | | 844,882.75 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | 9740 | 1,134,941.75 | 833,202.75 | | 844,882.75 | | |
| 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 | 256,360.00 | 476,275.00 | 231,749.45 | 497,742.00 | 21,467.00 | 4.5% |
| TOTAL, FEDERAL REVENUE | | | 256,360.00 | 476,275.00 | 231,749.45 | 497,742.00 | 21,467.00 | 4.5% |
| 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 | 2,162,426.00 | 2,162,426.00 | 1,364,470.00 | 2,660,338.00 | 497,912.00 | 23.0% |
| All Other State Revenue | All Other | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 2,162,426.00 | 2,162,426.00 | 1,364,470.00 | 2,660,338.00 | 497,912.00 | 23.0% |
| OTHER LOCAL REVENUE | | | | | | | | |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 0.00 | 0.00 | 1,014.57 | 0.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Child Development Parent Fees | | 8673 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 1,185,646.00 | 1,273,858.00 | 501,737.61 | 1,247,086.00 | (26,772.00) | -2.1% |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 405.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 1,185,646.00 | 1,273,858.00 | 503,157.18 | 1,247,086.00 | (26,772.00) | -2.1% |
| TOTAL, REVENUES | | | 3,604,432.00 | 3,912,559.00 | 2,099,376.63 | 4,405,166.00 | | |
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 674,493.00 | 709,283.00 | 330,768.27 | 766,684.00 | (57,401.00) | -8.1% |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 166,181.00 | 187,762.00 | 97,384.25 | 196,999.00 | (9,237.00) | -4.9% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 840,674.00 | 897,045.00 | 428,152.52 | 963,683.00 | (66,638.00) | -7.4% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Classified Support Salaries | | 2200 | 48,345.00 | 60,339.00 | 39,705.11 | 51,539.00 | 8,800.00 | 14.6% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 72,079.00 | 80,201.00 | 48,422.21 | 85,512.00 | (5,311.00) | -6.6% |

| Description | Resource Codes | Object Codes | Original Budget (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 | 92,322.00 | 122,951.00 | 69,606.15 | 122,952.00 | (1.00) | 0.0% |
| Other Classified Salaries | | 2900 | 961,322.00 | 1,073,589.00 | 564,183.97 | 1,136,307.00 | (62,718.00) | -5.8% |
| TOTAL, CLASSIFIED SALARIES | | | 1,174,068.00 | 1,337,080.00 | 721,917.44 | 1,396,310.00 | (59,230.00) | -4.4% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 150,393.00 | 160,900.00 | 74,102.86 | 172,349.00 | (11,449.00) | -7.1% |
| PERS | | 3201-3202 | 184,999.00 | 210,942.00 | 106,002.29 | 237,378.00 | (26,436.00) | -12.5% |
| OASDI/Medicare/Alternative | | 3301-3302 | 105,389.00 | 114,458.00 | 62,962.06 | 117,181.00 | (2,723.00) | -2.4% |
| Health and Welfare Benefits | | 3401-3402 | 262,338.00 | 218,716.00 | 88,037.65 | 203,654.00 | 15,062.00 | 6.9% |
| Unemployment Insurance | | 3501-3502 | 10,103.00 | 11,153.00 | 5,734.72 | 10,664.00 | 489.00 | 4.4% |
| Workers' Compensation | | 3601-3602 | 20,395.00 | 22,512.00 | 11,623.02 | 21,497.00 | 1,015.00 | 4.5% |
| OPEB, Allocated | | 3701-3702 | 2,734.00 | 3,858.00 | 1,460.21 | 3,366.00 | 492.00 | 12.8% |
| OPEB, Active Employees | | 3751-3752 | 2,168.00 | 2,167.00 | 896.38 | 2,078.00 | 89.00 | 4.1% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 600.00 | (600.00) | New |
| TOTAL, EMPLOYEE BENEFITS | | | 738,519.00 | 744,706.00 | 350,819.19 | 768,767.00 | (24,061.00) | -3.2% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 329,128.00 | 367,863.00 | 33,015.24 | 420,230.00 | (52,367.00) | -14.2% |
| Noncapitalized Equipment | | 4400 | 227,543.00 | 225,558.00 | 20,797.31 | 321,484.00 | (95,926.00) | -42.5% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 556,671.00 | 593,421.00 | 53,812.55 | 741,714.00 | (148,293.00) | -25.0% |
| 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 | 2,120.00 | 8,360.00 | 3,863.67 | 11,515.00 | (3,155.00) | -37.7% |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 1,350.00 | 1,350.00 | (1,350.00) | New |
| Insurance | | 5400-5450 | 11,500.00 | 11,500.00 | 0.00 | 11,500.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 3,985.00 | 3,985.00 | 0.00 | 3,985.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 2,341.00 | 2,726.00 | 425.04 | 2,726.00 | 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 | (225,102.00) | 400.00 | 3,571.60 | 1,305.00 | (905.00) | -226.3% |
| Professional/Consulting Services and | | | | | | | | |
| Operating Expenditures | | 5800 | 36,960.00 | 52,373.00 | 13,433.54 | 65,395.00 | (13,022.00) | -24.9% |
| Communications | | 5900 | 3,806.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | (164,390.00) | 79,344.00 | 22,643.85 | 97,776.00 | (18,432.00) | -23.2% |
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 28,950.00 | 219,393.00 | 0.00 | 219,393.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 12,290.00 | 0.00 | 0.00 | 48,925.00 | (48,925.00) | New |
| Equipment | | 6400 | 86,680.00 | 0.00 | 0.00 | 107,436.00 | (107,436.00) | New |
| 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 | | | 127,920.00 | 219,393.00 | 0.00 | 375,754.00 | (156,361.00) | -71.3% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Other Transfers Out | | | | | | | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 129,249.00 | 141,588.00 | 0.00 | 149,500.00 | (7,912.00) | -5.6% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 129,249.00 | 141,588.00 | 0.00 | 149,500.00 | (7,912.00) | -5.6% |
| TOTAL, EXPENDITURES | | | 3,402,711.00 | 4,012,577.00 | 1,577,345.55 | 4,493,504.00 | | |
| 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 | (810.00) | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | (810.00) | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES | | | | | | | | |
| (a - b + c - d + e) | | | 0.00 | 0.00 | (810.00) | 0.00 | | |

| Resource | Description | 2022-23 Projected Totals |
|---------------------------|--|--------------------------------|
| 5058 | Child Development: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend | 806.40 |
| 5059 | Child Development: ARP California State Preschool Program One- time Stipend | 61,600.00 |
| 6130 | Child Development: Center-Based Reserve Account | 301,127.17 |
| 9010 | Other Restricted Local | 481,349.18 |
| Total, Restricted Balance | | 844,882.75 |

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CAFETERIA SPECIAL REVENUE FUND

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| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 5,460,984.00 | 5,415,828.00 | 2,061,938.14 | 5,332,526.00 | (83,302.00) | -1.5% |
| 3) Other State Revenue | | 8300-8599 | 360,719.00 | 2,883,115.00 | 1,040,140.47 | 2,863,741.00 | (19,374.00) | -0.7% |
| 4) Other Local Revenue | | 8600-8799 | 69,280.00 | 74,780.00 | 27,436.31 | 72,872.00 | (1,908.00) | -2.6% |
| 5) TOTAL, REVENUES | | | 5,890,983.00 | 8,373,723.00 | 3,129,514.92 | 8,269,139.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 2,501,836.00 | 2,529,503.00 | 1,422,416.94 | 2,595,446.00 | (65,943.00) | -2.6% |
| 3) Employee Benefits | | 3000-3999 | 1,054,617.00 | 1,051,381.00 | 568,444.85 | 1,093,917.00 | (42,536.00) | -4.0% |
| 4) Books and Supplies | | 4000-4999 | 3,146,208.00 | 3,167,208.00 | 1,617,198.09 | 3,228,208.00 | (61,000.00) | -1.9% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 610,800.00 | 421,400.00 | 150,313.43 | 487,717.00 | (66,317.00) | -15.7% |
| 6) Capital Outlay | | 6000-6999 | 640,000.00 | 890,000.00 | 272,027.11 | 750,000.00 | 140,000.00 | 15.7% |
| 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 | 260,853.00 | 295,683.00 | 0.00 | 251,521.00 | 44,162.00 | 14.9% |
| 9) TOTAL, EXPENDITURES | | | 8,214,314.00 | 8,355,175.00 | 4,030,400.42 | 8,406,809.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (2,323,331.00) | 18,548.00 | (900,885.50) | (137,670.00) | | |
| 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 | 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) | | | (2,323,331.00) | 18,548.00 | (900,885.50) | (137,670.00) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 7,533,950.15 | 7,533,950.15 | | 7,533,950.15 | 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) | | | 7,533,950.15 | 7,533,950.15 | | 7,533,950.15 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 7,533,950.15 | 7,533,950.15 | | 7,533,950.15 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 5,210,619.15 | 7,552,498.15 | | 7,396,280.15 | | |
| 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 | 5,210,619.15 | 7,552,498.15 | | 7,396,280.15 | | |
| 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 | 5,460,984.00 | 5,415,828.00 | 2,061,938.14 | 5,332,526.00 | (83,302.00) | -1.5% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 5,460,984.00 | 5,415,828.00 | 2,061,938.14 | 5,332,526.00 | (83,302.00) | -1.5% |
| OTHER STATE REVENUE | | | | | | | | |
| Child Nutrition Programs | | 8520 | 360,719.00 | 2,883,115.00 | 1,040,140.47 | 2,863,741.00 | (19,374.00) | -0.7% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 360,719.00 | 2,883,115.00 | 1,040,140.47 | 2,863,741.00 | (19,374.00) | -0.7% |
| OTHER LOCAL REVENUE | | | | | | | | |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 34,280.00 | 34,780.00 | 12,666.25 | 32,872.00 | (1,908.00) | -5.5% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 30,000.00 | 35,000.00 | 27,428.91 | 35,000.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 5,000.00 | 5,000.00 | (12,658.85) | 5,000.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 69,280.00 | 74,780.00 | 27,436.31 | 72,872.00 | (1,908.00) | -2.6% |
| TOTAL, REVENUES | | | 5,890,983.00 | 8,373,723.00 | 3,129,514.92 | 8,269,139.00 | | |
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Support Salaries | | 2200 | 1,951,289.00 | 1,907,205.00 | 1,034,387.94 | 1,938,312.00 | (31,107.00) | -1.6% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 345,971.00 | 399,399.00 | 247,144.79 | 470,504.00 | (71,105.00) | -17.8% |
| Clerical, Technical and Office Salaries | | 2400 | 204,576.00 | 222,899.00 | 140,884.21 | 186,630.00 | 36,269.00 | 16.3% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 2,501,836.00 | 2,529,503.00 | 1,422,416.94 | 2,595,446.00 | (65,943.00) | -2.6% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 452,398.00 | 443,370.00 | 253,170.47 | 494,576.00 | (51,206.00) | -11.5% |
| OASDI/Medicare/Alternative | | 3301-3302 | 191,473.00 | 175,575.00 | 105,395.89 | 179,383.00 | (3,808.00) | -2.2% |
| Health and Welfare Benefits | | 3401-3402 | 359,682.00 | 379,462.00 | 180,601.51 | 365,595.00 | 13,867.00 | 3.7% |
| Unemployment Insurance | | 3501-3502 | 12,544.00 | 12,702.00 | 7,080.36 | 13,031.00 | (329.00) | -2.6% |

| Description | Resource Codes | Object Codes | Original Budget (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 | 25,311.00 | 25,591.00 | 14,366.20 | 26,264.00 | (673.00) | -2.6% |
| OPEB, Allocated | | 3701-3702 | 4,597.00 | 4,842.00 | 2,717.44 | 5,343.00 | (501.00) | -10.3% |
| OPEB, Active Employees | | 3751-3752 | 3,612.00 | 3,839.00 | 2,213.87 | 3,725.00 | 114.00 | 3.0% |
| Other Employee Benefits | | 3901-3902 | 5,000.00 | 6,000.00 | 2,899.11 | 6,000.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 1,054,617.00 | 1,051,381.00 | 568,444.85 | 1,093,917.00 | (42,536.00) | -4.0% |
| 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 | 463,500.00 | 484,500.00 | 235,508.82 | 484,500.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 245,000.00 | 245,000.00 | 169,047.49 | 245,000.00 | 0.00 | 0.0% |
| Food | | 4700 | 2,437,708.00 | 2,437,708.00 | 1,212,641.78 | 2,498,708.00 | (61,000.00) | -2.5% |
| TOTAL, BOOKS AND SUPPLIES | | | 3,146,208.00 | 3,167,208.00 | 1,617,198.09 | 3,228,208.00 | (61,000.00) | -1.9% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 6,500.00 | 2,500.00 | 633.02 | 2,500.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 1,600.00 | 1,600.00 | 1,431.39 | 2,100.00 | (500.00) | -31.3% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 41,100.00 | 70,800.00 | 51,433.55 | 131,617.00 | (60,817.00) | -85.9% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 39,000.00 | 101,500.00 | 19,560.49 | 103,500.00 | (2,000.00) | -2.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 105,600.00 | 102,500.00 | 1,319.77 | 102,500.00 | 0.00 | 0.0% |
| Professional/Consulting Services and | | | | | | | | |
| Operating Expenditures | | 5800 | 417,000.00 | 142,500.00 | 75,935.21 | 145,500.00 | (3,000.00) | -2.1% |
| Communications | | 5900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 610,800.00 | 421,400.00 | 150,313.43 | 487,717.00 | (66,317.00) | -15.7% |
| CAPITAL OUTLAY | | | | | | | | |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 300,000.00 | 272,027.11 | 300,000.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 240,000.00 | 240,000.00 | 0.00 | 100,000.00 | 140,000.00 | 58.3% |
| Equipment Replacement | | 6500 | 400,000.00 | 350,000.00 | 0.00 | 350,000.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 640,000.00 | 890,000.00 | 272,027.11 | 750,000.00 | 140,000.00 | 15.7% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 260,853.00 | 295,683.00 | 0.00 | 251,521.00 | 44,162.00 | 14.9% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 260,853.00 | 295,683.00 | 0.00 | 251,521.00 | 44,162.00 | 14.9% |
| TOTAL, EXPENDITURES | | | 8,214,314.00 | 8,355,175.00 | 4,030,400.42 | 8,406,809.00 | | |
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| From: General Fund | | 8916 | 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 Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES | | | | | | | | |
| (a - b + c - d + e) | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Resource | Description | 2022-23 Projected Totals |
|---------------------------|---|--------------------------------|
| 5310 | Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students) | 5,374,176.26 |
| 5320 | Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements) | 1,238,345.62 |
| 5460 | Child Nutrition: CACFP COVID- 19 Emergency Operational Costs Reimbursement (ECR) | 26,191.30 |
| 5465 | Child Nutrition: SNP COVID-19 Emergency Operational Costs Reimbursement (ECR) | 486,495.97 |
| 5466 | Child Nutrition: Supply Chain Assistance (SCA) Funds | 271,071.00 |
| Total, Restricted Balance | | 7,396,280.15 |

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SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY PROJECTS

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| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|---------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| 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 | 0.00 | 30,000.00 | 42,389.94 | 50,000.00 | 20,000.00 | 66.7% |
| 5) TOTAL, REVENUES | | | 0.00 | 30,000.00 | 42,389.94 | 50,000.00 | | |
| 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 | 30,000.00 | 42,389.94 | 50,000.00 | | |
| 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 | 30,000.00 | 42,389.94 | 50,000.00 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 10,530,283.27 | 10,530,283.27 | | 10,530,283.27 | 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) | | | 10,530,283.27 | 10,530,283.27 | | 10,530,283.27 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 10,530,283.27 | 10,530,283.27 | | 10,530,283.27 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 10,530,283.27 | 10,560,283.27 | | 10,580,283.27 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | 9740 | 0.00 | 0.00 | | 0.00 | | |
| c) Committed | | | | | | | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 10,530,283.27 | 10,560,283.27 | | 10,580,283.27 | | |
| 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 | | |
| 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 | 30,000.00 | 42,389.94 | 50,000.00 | 20,000.00 | 66.7% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 0.00 | 30,000.00 | 42,389.94 | 50,000.00 | 20,000.00 | 66.7% |
| TOTAL, REVENUES | | | 0.00 | 30,000.00 | 42,389.94 | 50,000.00 | | |
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| From: General Fund/CSSF | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: General Fund/CSSF | | 7612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| 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 Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES | | | | | | | | |
| (a - b + c - d + e) | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

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

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BUILDING FUND

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| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---------------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| 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 | 40,000.00 | 50,000.00 | 46,558.55 | 50,000.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 40,000.00 | 50,000.00 | 46,558.55 | 50,000.00 | | |
| 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 | (360.74) | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 3,336,473.00 | 3,447,436.00 | 2,220,994.74 | 3,644,425.00 | (196,989.00) | -5.7% |
| 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 | | | 3,336,473.00 | 3,447,436.00 | 2,220,634.00 | 3,644,425.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (3,296,473.00) | (3,397,436.00) | (2,174,075.45) | (3,594,425.00) | | |
| 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) | | | (3,296,473.00) | (3,397,436.00) | (2,174,075.45) | (3,594,425.00) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 11,330,145.47 | 11,330,145.47 | | 11,330,145.47 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 11,330,145.47 | 11,330,145.47 | | 11,330,145.47 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 11,330,145.47 | 11,330,145.47 | | 11,330,145.47 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 8,033,672.47 | 7,932,709.47 | | 7,735,720.47 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Legally Restricted Balance | | 9740 | 0.00 | 0.00 | | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 8,033,672.47 | 7,932,709.47 | | 7,735,720.47 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |
| FEDERAL REVENUE | | | | | | | | |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | | | | |
| Tax Relief Subventions | | | | | | | | |
| Restricted Levies - Other | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | | | | |
| County and District Taxes | | | | | | | | |
| Other Restricted Levies | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 40,000.00 | 50,000.00 | 46,558.55 | 50,000.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 40,000.00 | 50,000.00 | 46,558.55 | 50,000.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 40,000.00 | 50,000.00 | 46,558.55 | 50,000.00 | | |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 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 | (360.74) | 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 | (360.74) | 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 | 441,993.00 | 1,578,036.00 | 351,233.71 | 1,775,025.00 | (196,989.00) | -12.5% |
| Buildings and Improvements of Buildings | | 6200 | 2,894,480.00 | 1,869,400.00 | 1,869,761.03 | 1,869,400.00 | 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 | | | 3,336,473.00 | 3,447,436.00 | 2,220,994.74 | 3,644,425.00 | (196,989.00) | -5.7% |
| 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 | | | | | | | | |
| 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 | | | 3,336,473.00 | 3,447,436.00 | 2,220,634.00 | 3,644,425.00 | | |
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: State School Building Fund/County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| Proceeds | | | | | | | | |
| Proceeds from Sale of Bonds | | 8951 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Sale/Lease-Purchase of Land/Buildings | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | |
| County School Building Aid | | 8961 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES | | | | | | | | |
| (a - b + c - d + e) | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

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

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CAPITAL FACILITIES FUND

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| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|----------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| 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 | 208,000.00 | 535,000.00 | 1,162,017.97 | 1,251,594.00 | 716,594.00 | 133.9% |
| 5) TOTAL, REVENUES | | | 208,000.00 | 535,000.00 | 1,162,017.97 | 1,251,594.00 | | |
| 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 | 10,000.00 | 30,000.00 | 0.00 | 36,500.00 | (6,500.00) | -21.7% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 10,000.00 | 30,000.00 | 0.00 | 36,500.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 198,000.00 | 505,000.00 | 1,162,017.97 | 1,215,094.00 | | |
| 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) | | | 198,000.00 | 505,000.00 | 1,162,017.97 | 1,215,094.00 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 2,261,909.11 | 2,261,909.11 | | 2,261,909.11 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 2,261,909.11 | 2,261,909.11 | | 2,261,909.11 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 2,261,909.11 | 2,261,909.11 | | 2,261,909.11 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 2,459,909.11 | 2,766,909.11 | | 3,477,003.11 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Legally Restricted Balance | | 9740 | 2,459,909.11 | 2,766,909.11 | | 3,477,003.11 | | |
| 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 | | |
| 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 | 8,000.00 | 10,000.00 | 8,323.20 | 10,000.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Mitigation/Developer Fees | | 8681 | 200,000.00 | 525,000.00 | 1,153,694.77 | 1,241,594.00 | 716,594.00 | 136.5% |
| 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 | | | 208,000.00 | 535,000.00 | 1,162,017.97 | 1,251,594.00 | 716,594.00 | 133.9% |
| TOTAL, REVENUES | | | 208,000.00 | 535,000.00 | 1,162,017.97 | 1,251,594.00 | | |
| CERTIFICATED SALARIES | | | | | | | | |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 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 | 10,000.00 | 30,000.00 | 0.00 | 30,000.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 0.00 | 0.00 | 0.00 | 6,500.00 | (6,500.00) | New |
| Communications | | 5900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 10,000.00 | 30,000.00 | 0.00 | 36,500.00 | (6,500.00) | -21.7% |
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 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 | | | | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 10,000.00 | 30,000.00 | 0.00 | 36,500.00 | | |
| 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 | 3,477,003.11 |
| Total, Restricted Balance | | 3,477,003.11 |

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SPECIAL RESERVE FUND for CAPITAL OUTLAY PROJECTS

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| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| 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 | 230,000.00 | 11,181,634.00 | 88,990.62 | 11,382,275.00 | 200,641.00 | 1.8% |
| 5) TOTAL, REVENUES | | | 230,000.00 | 11,181,634.00 | 88,990.62 | 11,382,275.00 | | |
| 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 | 140,000.00 | 488,364.00 | 62,094.93 | 490,000.00 | (1,636.00) | -0.3% |
| 6) Capital Outlay | | 6000-6999 | 623,968.00 | 1,658,522.00 | 103,478.36 | 1,658,522.00 | 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 | | | 763,968.00 | 2,146,886.00 | 165,573.29 | 2,148,522.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (533,968.00) | 9,034,748.00 | (76,582.67) | 9,233,753.00 | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 2,350,000.00 | 2,450,000.00 | 0.00 | 2,450,000.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 2,350,000.00 | 2,450,000.00 | 0.00 | 2,450,000.00 | | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 1,816,032.00 | 11,484,748.00 | (76,582.67) | 11,683,753.00 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 35,090,484.95 | 35,090,484.95 | | 35,090,484.95 | 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) | | | 35,090,484.95 | 35,090,484.95 | | 35,090,484.95 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 35,090,484.95 | 35,090,484.95 | | 35,090,484.95 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 36,906,516.95 | 46,575,232.95 | | 46,774,237.95 | | |
| 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 | 36,906,516.95 | 46,575,232.95 | | 46,774,237.95 | | |
| 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 | 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 | | | | | | | | |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | | | | |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 0.00 | 0.00 | 0.00 | 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 | | | | | | | | |
| Other Local Revenue | | | | | | | | |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 30,000.00 | 674,359.00 | 13,990.62 | 875,000.00 | 200,641.00 | 29.8% |
| 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 | 200,000.00 | 10,507,275.00 | 75,000.00 | 10,507,275.00 | 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 | | | 230,000.00 | 11,181,634.00 | 88,990.62 | 11,382,275.00 | 200,641.00 | 1.8% |
| TOTAL, REVENUES | | | 230,000.00 | 11,181,634.00 | 88,990.62 | 11,382,275.00 | | |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 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 | 140,000.00 | 488,364.00 | 62,094.93 | 490,000.00 | (1,636.00) | -0.3% |
| Communications | | 5900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 140,000.00 | 488,364.00 | 62,094.93 | 490,000.00 | (1,636.00) | -0.3% |
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 191,692.00 | 48,118.89 | 191,692.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 623,968.00 | 1,466,830.00 | 55,359.47 | 1,466,830.00 | 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 | | | 623,968.00 | 1,658,522.00 | 103,478.36 | 1,658,522.00 | 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 | | | 763,968.00 | 2,146,886.00 | 165,573.29 | 2,148,522.00 | | |
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| From: General Fund/CSSF | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 2,350,000.00 | 2,450,000.00 | 0.00 | 2,450,000.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 2,350,000.00 | 2,450,000.00 | 0.00 | 2,450,000.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: General Fund/CSSF | | 7612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| Proceeds | | | | | | | | |
| Proceeds from Sale/Lease-Purchase of Land/Buildings | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES | | | | | | | | |
| (a - b + c - d + e) | | | 2,350,000.00 | 2,450,000.00 | 0.00 | 2,450,000.00 | | |

| Resource | Description | 2022-23 Projected Totals |
|---------------------------|------------------------------|--------------------------------|
| 9010 | Other Restricted Local | 46,774,237.95 |
| Total, Restricted Balance | | 46,774,237.95 |

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BOND INTEREST and REDEMPTION FUND

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| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|---------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| 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 | 14,386,889.00 | 14,386,889.00 | 0.00 | 14,386,889.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 14,386,889.00 | 14,386,889.00 | 0.00 | 14,386,889.00 | | |
| 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 | 14,887,526.00 | 14,887,526.00 | 0.00 | 14,887,526.00 | 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 | | | 14,887,526.00 | 14,887,526.00 | 0.00 | 14,887,526.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (500,637.00) | (500,637.00) | 0.00 | (500,637.00) | | |
| 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) | | | (500,637.00) | (500,637.00) | 0.00 | (500,637.00) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 9,551,111.00 | 9,551,111.00 | | 9,551,111.00 | 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) | | | 9,551,111.00 | 9,551,111.00 | | 9,551,111.00 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 9,551,111.00 | 9,551,111.00 | | 9,551,111.00 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 9,050,474.00 | 9,050,474.00 | | 9,050,474.00 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Legally Restricted Balance | | 9740 | 0.00 | 0.00 | | 0.00 | | |
| c) Committed | | | | | | | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 9,050,474.00 | 9,050,474.00 | | 9,050,474.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |
| FEDERAL REVENUE | | | | | | | | |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | | | | |
| Tax Relief Subventions | | | | | | | | |
| Voted Indebtedness Levies | | | | | | | | |
| Homeowners' Exemptions | | 8571 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8572 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | | | | |
| County and District Taxes | | | | | | | | |
| Voted Indebtedness Levies | | | | | | | | |
| Secured Roll | | 8611 | 13,901,494.00 | 13,901,494.00 | 0.00 | 13,901,494.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8612 | 130,316.00 | 130,316.00 | 0.00 | 130,316.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8613 | 165,432.00 | 165,432.00 | 0.00 | 165,432.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8614 | 181,808.00 | 181,808.00 | 0.00 | 181,808.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 7,839.00 | 7,839.00 | 0.00 | 7,839.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 14,386,889.00 | 14,386,889.00 | 0.00 | 14,386,889.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 14,386,889.00 | 14,386,889.00 | 0.00 | 14,386,889.00 | | |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Debt Service | | | | | | | | |
| Bond Redemptions | | 7433 | 7,243,312.00 | 7,243,312.00 | 0.00 | 7,243,312.00 | 0.00 | 0.0% |
| Bond Interest and Other Service Charges | | 7434 | 7,644,214.00 | 7,644,214.00 | 0.00 | 7,644,214.00 | 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) | | | 14,887,526.00 | 14,887,526.00 | 0.00 | 14,887,526.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 14,887,526.00 | 14,887,526.00 | 0.00 | 14,887,526.00 | | |
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |

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

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

SELF-INSURANCE FUND

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| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|----------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| 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 | 19,825,884.00 | 22,632,809.00 | 31,252.57 | 22,972,517.00 | 339,708.00 | 1.5% |
| 5) TOTAL, REVENUES | | | 19,825,884.00 | 22,632,809.00 | 31,252.57 | 22,972,517.00 | | |
| 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 | 19,786,155.00 | 22,597,048.00 | 8,240,342.32 | 22,936,756.00 | (339,708.00) | -1.5% |
| 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 | | | 19,786,155.00 | 22,597,048.00 | 8,240,342.32 | 22,936,756.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9) | | | 39,729.00 | 35,761.00 | (8,209,089.75) | 35,761.00 | | |
| 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) | | | 39,729.00 | 35,761.00 | (8,209,089.75) | 35,761.00 | | |
| F. NET POSITION | | | | | | | | |
| 1) Beginning Net Position | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 4,271,109.46 | 4,271,109.46 | | 4,271,109.46 | 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) | | | 4,271,109.46 | 4,271,109.46 | | 4,271,109.46 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 4,271,109.46 | 4,271,109.46 | | 4,271,109.46 | | |
| 2) Ending Net Position, June 30 (E + F1e) | | | 4,310,838.46 | 4,306,870.46 | | 4,306,870.46 | | |
| 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 | 4,310,838.46 | 4,306,870.46 | | 4,306,870.46 | | |
| 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 | 20,000.00 | 30,000.00 | 31,252.57 | 30,000.00 | 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 | | | | | | | | |
| In-District Premiums/Contributions | | 8674 | 19,805,884.00 | 22,602,809.00 | 0.00 | 22,942,517.00 | 339,708.00 | 1.5% |
| 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 | | | 19,825,884.00 | 22,632,809.00 | 31,252.57 | 22,972,517.00 | 339,708.00 | 1.5% |
| TOTAL, REVENUES | | | 19,825,884.00 | 22,632,809.00 | 31,252.57 | 22,972,517.00 | | |
| 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| SERVICES AND OTHER OPERATING EXPENSES | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 19,779,655.00 | 22,590,548.00 | 8,240,342.32 | 22,930,256.00 | (339,708.00) | -1.5% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 6,500.00 | 6,500.00 | 0.00 | 6,500.00 | 0.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENSES | | | 19,786,155.00 | 22,597,048.00 | 8,240,342.32 | 22,936,756.00 | (339,708.00) | -1.5% |
| 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 | | | 19,786,155.00 | 22,597,048.00 | 8,240,342.32 | 22,936,756.00 | | |
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (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) | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

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

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MULTIYEAR PROJECTIONS – GENERAL FUND

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| 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 | 143,720,175.00 | 5.67% | 151,867,041.00 | .57% | 152,733,656.00 |
| 2. Federal Revenues | 8100-8299 | 0.00 | 0.00% | | 0.00% | |
| 3. Other State Revenues | 8300-8599 | 3,274,661.00 | 3.49% | 3,389,079.00 | (2.04%) | 3,320,058.00 |
| 4. Other Local Revenues | 8600-8799 | 539,838.00 | (3.84%) | 519,121.00 | .16% | 519,946.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | | 0.00% | |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | | 0.00% | |
| c. Contributions | 8980-8999 | (19,491,004.00) | 7.69% | (20,990,227.00) | 13.38% | (23,798,799.44) |
| 6. Total (Sum lines A1 thru A5c) | | 128,043,670.00 | 5.26% | 134,785,014.00 | (1.49%) | 132,774,860.56 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 61,223,021.00 | | 60,079,067.00 |
| b. Step & Column Adjustment | | | | 625,081.00 | | 637,953.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | (1,769,035.00) | | 435,076.00 |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 61,223,021.00 | (1.87%) | 60,079,067.00 | 1.79% | 61,152,096.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 16,636,568.00 | | 16,521,163.00 |
| b. Step & Column Adjustment | | | | 172,422.00 | | 175,623.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | (287,827.00) | | 157,222.00 |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 16,636,568.00 | (.69%) | 16,521,163.00 | 2.01% | 16,854,008.00 |
| 3. Employee Benefits | 3000-3999 | 32,446,709.00 | 1.32% | 32,874,601.00 | 3.69% | 34,087,360.00 |
| 4. Books and Supplies | 4000-4999 | 9,344,779.00 | (18.72%) | 7,595,423.00 | 8.49% | 8,240,261.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 14,025,102.00 | (6.81%) | 13,070,384.00 | 1.36% | 13,248,208.00 |
| 6. Capital Outlay | 6000-6999 | 327,987.00 | 114.95% | 705,000.00 | (70.92%) | 205,000.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 1,297,892.00 | (37.44%) | 812,023.00 | 0.00% | 812,023.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (1,640,050.00) | (19.18%) | (1,325,458.00) | (2.67%) | (1,290,102.00) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 1,550,000.00 | (64.52%) | 550,000.00 | 0.00% | 550,000.00 |
| 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) | | 135,212,008.00 | (3.20%) | 130,882,203.00 | 2.27% | 133,858,854.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | (7,168,338.00) | | 3,902,811.00 | | (1,083,993.44) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 011, line F1e) | | 36,527,523.65 | | 29,359,185.65 | | 33,261,996.65 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 29,359,185.65 | | 33,261,996.65 | | 32,178,003.21 |
| 3. Components of Ending Fund Balance (Form 011) | | | | | | |
| a. Nonspendable | 9710-9719 | 392,322.00 | | 213,661.00 | | 35,000.00 |
| b. Restricted | 9740 | | | | | |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | | | |
| 2. Other Commitments | 9760 | 7,504,910.00 | | 11,909,820.00 | | 10,914,730.00 |
| d. Assigned | 9780 | 368,286.00 | | 368,286.00 | | 368,286.00 |
| e. Unassigned/Unappropriated | | | | | | |

| Description | Object Codes | Projected Year Totals (Form 01I) (A) | % Change (Cols. C-A/A) (B) | 2023-24 Projection (C) | % Change (Cols. E-C/C) (D) | 2024-25 Projection (E) |
|--|--------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| 1. Reserve for Economic Uncertainties | 9789 | 21,093,667.65 | | 20,770,229.65 | | 20,859,987.21 |
| 2. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 29,359,185.65 | | 33,261,996.65 | | 32,178,003.21 |
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 21,093,667.65 | | 20,770,229.65 | | 20,859,987.21 |
| 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) | | 21,093,667.65 | | 20,770,229.65 | | 20,859,987.21 |
| F. ASSUMPTIONS | | | | | | |
| Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide. | | | | | | |
| See narrative for adjustment details. | | | | | | |

| Description | Object Codes | Projected Year Totals (Form 01I) (A) | % Change (Cols. C-A/A) (B) | 2023-24 Projection (C) | % Change (Cols. E-C/C) (D) | 2024-25 Projection (E) |
|---|----------------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 0.00 | 0.00% | | 0.00% | |
| 2. Federal Revenues | 8100-8299 | 14,918,795.00 | 18.03% | 17,607,969.00 | (8.07%) | 16,186,910.00 |
| 3. Other State Revenues | 8300-8599 | 51,641,647.00 | (43.11%) | 29,379,081.68 | (1.90%) | 28,821,822.00 |
| 4. Other Local Revenues | 8600-8799 | 5,442,237.00 | (5.99%) | 5,116,103.00 | 0.00% | 5,116,103.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | | 0.00% | |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | | 0.00% | |
| c. Contributions | 8980-8999 | 19,491,004.00 | 7.69% | 20,990,227.00 | 13.38% | 23,798,799.44 |
| 6. Total (Sum lines A1 thru A5c) | | 91,493,683.00 | (20.11%) | 73,093,380.68 | 1.14% | 73,923,634.44 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 20,028,709.00 | | 19,166,734.00 |
| b. Step & Column Adjustment | | | | 197,333.00 | | 214,277.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | (1,059,308.00) | | (95,772.00) |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 20,028,709.00 | (4.30%) | 19,166,734.00 | .62% | 19,285,239.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 9,398,943.00 | | 9,854,765.00 |
| b. Step & Column Adjustment | | | | 112,167.00 | | 165,644.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | 343,655.00 | | (214,774.00) |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 9,398,943.00 | 4.85% | 9,854,765.00 | (.50%) | 9,805,635.00 |
| 3. Employee Benefits | 3000-3999 | 19,069,499.00 | 1.83% | 19,419,226.00 | 2.17% | 19,840,514.00 |
| 4. Books and Supplies | 4000-4999 | 7,765,384.00 | (66.30%) | 2,616,644.95 | 36.12% | 3,561,897.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 10,511,344.00 | 28.42% | 13,498,836.73 | (1.85%) | 13,249,507.00 |
| 6. Capital Outlay | 6000-6999 | 3,633,308.00 | 113.11% | 7,743,087.00 | 4.36% | 8,081,033.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 3,902,174.00 | (1.20%) | 3,855,292.00 | .32% | 3,867,749.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 979,399.00 | (33.20%) | 654,191.00 | (5.20%) | 620,189.00 |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 900,000.00 | 0.00% | 900,000.00 | 0.00% | 900,000.00 |
| 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) | | 76,188,760.00 | 2.00% | 77,708,776.68 | 1.93% | 79,211,763.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | 15,304,923.00 | | (4,615,396.00) | | (5,288,128.56) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01I, line F1e) | | 14,293,199.98 | | 29,598,122.98 | | 24,982,726.98 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 29,598,122.98 | | 24,982,726.98 | | 19,694,598.42 |
| 3. Components of Ending Fund Balance (Form 01I) | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | | | |
| b. Restricted | 9740 | 29,598,160.40 | | 24,982,726.98 | | 19,694,598.42 |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | | | | | |
| 2. Other Commitments | 9760 | | | | | |
| d. Assigned | 9780 | | | | | |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | | | | | |

| Description | Object Codes | Projected Year Totals (Form 01I) (A) | % Change (Cols. C-A/A) (B) | 2023-24 Projection (C) | % Change (Cols. E-C/C) (D) | 2024-25 Projection (E) |
|--|--------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| 2. Unassigned/Unappropriated | 9790 | (37.42) | | 0.00 | | 0.00 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 29,598,122.98 | | 24,982,726.98 | | 19,694,598.42 |
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund) | | | | | | |
| a. Stabilization Arrangements | 9750 | | | | | |
| b. Reserve for Economic Uncertainties | 9789 | | | | | |
| c. Unassigned/Unappropriated Amount | 9790 | | | | | |
| (Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2) | | | | | | |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | | | | | |
| b. Reserve for Economic Uncertainties | 9789 | | | | | |
| c. Unassigned/Unappropriated | 9790 | | | | | |
| 3. Total Available Reserves (Sum lines E1a thru E2c) | | | | | | |
| F. ASSUMPTIONS | | | | | | |
| Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide. | | | | | | |
| See narrative for adjustment details. | | | | | | |

| Description | Object Codes | Projected Year Totals (Form 01I) (A) | % Change (Cols. C-A/A) (B) | 2023-24 Projection (C) | % Change (Cols. E-C/C) (D) | 2024-25 Projection (E) |
|---|----------------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 143,720,175.00 | 5.67% | 151,867,041.00 | .57% | 152,733,656.00 |
| 2. Federal Revenues | 8100-8299 | 14,918,795.00 | 18.03% | 17,607,969.00 | (8.07%) | 16,186,910.00 |
| 3. Other State Revenues | 8300-8599 | 54,916,308.00 | (40.33%) | 32,768,160.68 | (1.91%) | 32,141,880.00 |
| 4. Other Local Revenues | 8600-8799 | 5,982,075.00 | (5.80%) | 5,635,224.00 | .01% | 5,636,049.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| c. Contributions | 8980-8999 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 6. Total (Sum lines A1 thru A5c) | | 219,537,353.00 | (5.31%) | 207,878,394.68 | (.57%) | 206,698,495.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 81,251,730.00 | | 79,245,801.00 |
| b. Step & Column Adjustment | | | | 822,414.00 | | 852,230.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | (2,828,343.00) | | 339,304.00 |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 81,251,730.00 | (2.47%) | 79,245,801.00 | 1.50% | 80,437,335.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 26,035,511.00 | | 26,375,928.00 |
| b. Step & Column Adjustment | | | | 284,589.00 | | 341,267.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | 55,828.00 | | (57,552.00) |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 26,035,511.00 | 1.31% | 26,375,928.00 | 1.08% | 26,659,643.00 |
| 3. Employee Benefits | 3000-3999 | 51,516,208.00 | 1.51% | 52,293,827.00 | 3.12% | 53,927,874.00 |
| 4. Books and Supplies | 4000-4999 | 17,110,163.00 | (40.32%) | 10,212,067.95 | 15.57% | 11,802,158.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 24,536,446.00 | 8.28% | 26,569,220.73 | (.27%) | 26,497,715.00 |
| 6. Capital Outlay | 6000-6999 | 3,961,295.00 | 113.27% | 8,448,087.00 | (1.92%) | 8,286,033.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 5,200,066.00 | (10.25%) | 4,667,315.00 | .27% | 4,679,772.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (660,651.00) | 1.61% | (671,267.00) | (.20%) | (669,913.00) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 2,450,000.00 | (40.82%) | 1,450,000.00 | 0.00% | 1,450,000.00 |
| 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) | | 211,400,768.00 | (1.33%) | 208,590,979.68 | 2.15% | 213,070,617.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | 8,136,585.00 | | (712,585.00) | | (6,372,122.00) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01I, line F1e) | | 50,820,723.63 | | 58,957,308.63 | | 58,244,723.63 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 58,957,308.63 | | 58,244,723.63 | | 51,872,601.63 |
| 3. Components of Ending Fund Balance (Form 01I) | | | | | | |
| a. Nonspendable | 9710-9719 | 392,322.00 | | 213,661.00 | | 35,000.00 |
| b. Restricted | 9740 | 29,598,160.40 | | 24,982,726.98 | | 19,694,598.42 |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| 2. Other Commitments | 9760 | 7,504,910.00 | | 11,909,820.00 | | 10,914,730.00 |
| d. Assigned | 9780 | 368,286.00 | | 368,286.00 | | 368,286.00 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 21,093,667.65 | | 20,770,229.65 | | 20,859,987.21 |

| Description | Object Codes | Projected Year Totals (Form 01I) (A) | % Change (Cols. C-A/A) (B) | 2023-24 Projection (C) | % Change (Cols. E-C/C) (D) | 2024-25 Projection (E) |
|---|--------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| 2. Unassigned/Unappropriated | 9790 | (37.42) | | 0.00 | | 0.00 |
| f. Total Components of Ending Fund Balance | | | | | | |
| (Line D3f must agree with line D2) | | 58,957,308.63 | | 58,244,723.63 | | 51,872,601.63 |
| 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 | 21,093,667.65 | | 20,770,229.65 | | 20,859,987.21 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| d. Negative Restricted Ending Balances | | | | | | |
| (Negative resources 2000-9999) | 979Z | (37.42) | | 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) | | 21,093,630.23 | | 20,770,229.65 | | 20,859,987.21 |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c) | | 9.98% | | 9.96% | | 9.79% |
| F. RECOMMENDED RESERVES | | | | | | |
| 1. Special Education Pass-through Exclusions | | | | | | |
| For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA): | | | | | | |
| a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? | | | | | | |
| Yes | | | | | | |
| b. If you are the SELPA AU and are excluding special education pass-through funds: | | | | | | |
| 1. Enter the name(s) of the SELPA(s): | | | | | | |
| East San Gabriel Valley SELPA | | | | | | |
| | | | | | | |
| | | | | | | |
| 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) | | 95,645,340.00 | | 95,645,340.00 | | 95,645,340.00 |
| 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) | | 10,349.76 | | 10,226.22 | | 10,000.33 |
| 3. Calculating the Reserves | | | | | | |
| a. Expenditures and Other Financing Uses (Line B11) | | 211,400,768.00 | | 208,590,979.68 | | 213,070,617.00 |
| 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) | | 211,400,768.00 | | 208,590,979.68 | | 213,070,617.00 |
| d. Reserve Standard Percentage Level | | | | | | |
| (Refer to Form 01CSI, Criterion 10 for calculation details) | | 3% | | 3% | | 3% |
| e. Reserve Standard - By Percent (Line F3c times F3d) | | 6,342,023.04 | | 6,257,729.39 | | 6,392,118.51 |
| f. Reserve Standard - By Amount | | | | | | |
| (Refer to Form 01CSI, Criterion 10 for calculation details) | | 0.00 | 0.00 | 0.00 | | |
| g. Reserve Standard (Greater of Line F3e or F3f) | | 6,342,023.04 | 6,257,729.39 | 6,392,118.51 | | |
| h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g) | | YES | YES | YES | | |

SCHOOL DISTRICT CERTIFICATION

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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: _____
District Superintendent or Designee

Date: _____

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

To the County Superintendent of Schools:

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

Meeting Date: March 13, 2023

Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

 X POSITIVE CERTIFICATION

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

 QUALIFIED CERTIFICATION

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

 NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Aracely Medina

Telephone: 626-974-7000

Title: Interim Director of Fiscal Services

E-mail: amedina@c-vusd.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 |
| 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) | X | |
| | | • 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 | |

AVERAGE DAILY ATTENDANCE

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| 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) | 10,458.47 | 11,038.41 | 10,349.76 | 11,049.06 | 10.65 | 0.0% |
| 2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4. Total, District Regular ADA (Sum of Lines A1 through A3) | 10,458.47 | 11,038.41 | 10,349.76 | 11,049.06 | 10.65 | 0.0% |
| 5. District Funded County Program ADA | | | | | | |
| a. County Community Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b. Special Education-Special Day Class | 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 | 33.52 | 31.00 | 29.02 | 29.02 | (1.98) | -6.0% |
| 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) | 33.52 | 31.00 | 29.02 | 29.02 | (1.98) | -6.0% |
| 6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g) | 10,491.99 | 11,069.41 | 10,378.78 | 11,078.08 | 8.67 | 0.0% |
| 7. Adults in Correctional Facilities | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA) | | | | | | |

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

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

| 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% |

CASHFLOW WORKSHEET

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| Description | Object | Beginning Balances (Ref. Only) | July | August | September | October | November | December | January | February |
|--|---------------|--------------------------------------|---------------|---------------|---------------|---------------|---------------|----------------|-----------------|---------------|
| ACTUALS THROUGH THE MONTH OF (Enter Month Name): | February | | | | | | | | | |
| A. BEGINNING CASH | | | 58,201,116.00 | 61,561,678.00 | 67,528,727.00 | 80,935,280.00 | 88,413,266.00 | 102,127,029.00 | 125,262,988.00 | 97,540,366.00 |
| B. RECEIPTS | | | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | | | |
| Principal Apportionment | 8010- 8019 | | 4,209,772.00 | 4,209,772.00 | 15,266,597.00 | 7,577,589.00 | 7,577,589.00 | 15,266,598.00 | 7,577,589.00 | 7,126,231.00 |
| Property Taxes | 8020- 8079 | | 811,870.00 | 519,151.00 | (246.00) | | 567,645.00 | 6,529,813.00 | 2,828,674.00 | 39,142.00 |
| Miscellaneous Funds | 8080- 8099 | | | | | | | | | |
| Federal Revenue | 8100- 8299 | | 6,794,675.00 | 914,711.00 | 546,724.00 | 5,931,725.00 | 563,227.00 | 1,856,015.00 | (7,979,869.00) | 3,641,926.00 |
| Other State Revenue | 8300- 8599 | | 5,038,506.00 | 4,785,279.00 | 10,125,370.00 | 8,606,479.00 | 17,686,568.00 | 12,494,643.00 | (19,530,612.00) | 8,908,381.00 |
| Other Local Revenue | 8600- 8799 | | 7,224.00 | 18,720.00 | 6,237.00 | 94,909.00 | 366,401.00 | 148,412.00 | 699,823.00 | 465,001.00 |
| Interfund Transfers In | 8910- 8929 | | | | | | | | | |
| All Other Financing Sources | 8930- 8979 | | | | | | | | | |
| TOTAL RECEIPTS | | | 16,862,047.00 | 10,447,633.00 | 25,944,682.00 | 22,210,702.00 | 26,761,430.00 | 36,295,481.00 | (16,404,395.00) | 20,180,681.00 |
| C. DISBURSEMENTS | | | | | | | | | | |
| Certificated Salaries | 1000- 1999 | | 66,445.00 | 759,592.00 | 5,731,325.00 | 6,426,165.00 | 6,131,701.00 | 6,162,902.00 | 6,067,237.00 | 6,773,676.00 |
| Classified Salaries | 2000- 2999 | | 821,451.00 | 1,491,937.00 | 2,109,799.00 | 3,357,734.00 | 2,140,209.00 | 2,280,842.00 | 2,068,999.00 | 1,988,975.00 |
| Employee Benefits | 3000- 3999 | | 292,220.00 | 642,511.00 | 2,421,887.00 | 4,109,930.00 | 3,693,767.00 | 3,715,962.00 | 3,660,446.00 | 3,830,460.00 |
| Books and Supplies | 4000- 4999 | | 7,254.00 | 164,626.00 | 452,401.00 | 1,564,724.00 | 908,029.00 | 998,582.00 | 485,501.00 | 847,406.00 |
| Services | 5000- 5999 | | 382,284.00 | 616,869.00 | 1,405,670.00 | 1,713,518.00 | 1,543,843.00 | 3,305,677.00 | (1,233,687.00) | 2,309,490.00 |
| Capital Outlay | 6000- 6599 | | | | | 39,056.00 | 78,259.00 | 202,972.00 | 60,964.00 | 29,726.00 |
| Other Outgo | 7000- 7499 | | 21,264.00 | 21,264.00 | 176,139.00 | 56,028.00 | 129,502.00 | 757,405.00 | 97,153.00 | 197,915.00 |

| Description | Object | Beginning Balances (Ref. Only) | July | August | September | October | November | December | January | February |
|--|---------------|--------------------------------------|-----------------|---------------|---------------|----------------|----------------|----------------|-----------------|----------------|
| Interfund Transfers Out | 7600- 7629 | | | | | | | | | |
| All Other Financing Uses | 7630- 7699 | | | | | | | | | |
| TOTAL DISBURSEMENTS | | | 1,590,918.00 | 3,696,799.00 | 12,297,221.00 | 17,267,155.00 | 14,625,310.00 | 17,424,342.00 | 11,206,613.00 | 15,977,648.00 |
| D. BALANCE SHEET ITEMS | | | | | | | | | | |
| <u>Assets and Deferred Outflows</u> | | | | | | | | | | |
| Cash Not In Treasury | 9111- 9199 | | | | | | | | | |
| Accounts Receivable | 9200- 9299 | | 31,788.00 | 31,526.00 | 622,727.00 | 343,771.00 | (120,078.00) | 615,287.00 | 197,298.00 | (480,455.00) |
| Due From Other Funds | 9310 | | | | | | | | | |
| Stores | 9320 | | | | | | | | | |
| Prepaid Expenditures | 9330 | | | | | | | | | |
| Other Current Assets | 9340 | | | | | | | | | |
| Lease Receivable | 9380 | | | | | | | | | |
| Deferred Outflows of Resources | 9490 | | | | | | | | | |
| SUBTOTAL | | 0.00 | 31,788.00 | 31,526.00 | 622,727.00 | 343,771.00 | (120,078.00) | 615,287.00 | 197,298.00 | (480,455.00) |
| <u>Liabilities and Deferred Inflows</u> | | | | | | | | | | |
| Accounts Payable | 9500- 9599 | | 11,942,355.00 | 815,311.00 | 863,635.00 | (2,190,668.00) | (1,697,721.00) | (3,649,533.00) | 308,912.00 | (2,077,084.00) |
| Due To Other Funds | 9610 | | | | | | | | | |
| Current Loans | 9640 | | | | | | | | | |
| Unearned Revenues | 9650 | | | | | | | | | |
| Deferred Inflows of Resources | 9690 | | | | | | | | | |
| SUBTOTAL | | 0.00 | 11,942,355.00 | 815,311.00 | 863,635.00 | (2,190,668.00) | (1,697,721.00) | (3,649,533.00) | 308,912.00 | (2,077,084.00) |
| <u>Nonoperating</u> | | | | | | | | | | |
| Suspense Clearing | 9910 | | | | | | | | | |
| TOTAL BALANCE SHEET ITEMS | | 0.00 | (11,910,567.00) | (783,785.00) | (240,908.00) | 2,534,439.00 | 1,577,643.00 | 4,264,820.00 | (111,614.00) | 1,596,629.00 |
| E. NET INCREASE/DECREASE (B - C + D) | | | 3,360,562.00 | 5,967,049.00 | 13,406,553.00 | 7,477,986.00 | 13,713,763.00 | 23,135,959.00 | (27,722,622.00) | 5,799,662.00 |
| F. ENDING CASH (A + E) | | | 61,561,678.00 | 67,528,727.00 | 80,935,280.00 | 88,413,266.00 | 102,127,029.00 | 125,262,988.00 | 97,540,366.00 | 103,340,028.00 |
| 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): | February | | | | | | | | |
| A. BEGINNING CASH | | 103,340,028.00 | 112,135,148.00 | 108,082,589.00 | 77,308,673.00 | | | | |
| B. RECEIPTS | | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | | |
| Principal Apportionment | 8010-8019 | 16,112,782.00 | 7,126,231.00 | 7,126,231.00 | 15,460,563.00 | 0.00 | | 114,637,544.00 | 114,637,544.00 |
| Property Taxes | 8020-8079 | 223,582.00 | 4,532,476.00 | 3,033,386.00 | 9,997,138.00 | | | 29,082,631.00 | 29,082,631.00 |
| Miscellaneous Funds | 8080-8099 | | | | | | | 0.00 | 0.00 |
| Federal Revenue | 8100-8299 | (5,257,767.00) | 888,540.00 | 1,435,648.00 | 539,862.00 | 5,043,378.00 | | 14,918,795.00 | 14,918,795.00 |
| Other State Revenue | 8300-8599 | 9,022,901.00 | 7,791,646.00 | (18,513,359.00) | 14,488,119.00 | (5,987,613.00) | | 54,916,308.00 | 54,916,308.00 |
| Other Local Revenue | 8600-8799 | 56,156.00 | 51,573.00 | 50,035.00 | 258,374.00 | 3,759,210.00 | | 5,982,075.00 | 5,982,075.00 |
| Interfund Transfers In | 8910-8929 | | | | | | | 0.00 | 0.00 |
| All Other Financing Sources | 8930-8979 | | | | | | | 0.00 | 0.00 |
| TOTAL RECEIPTS | | 20,157,654.00 | 20,390,466.00 | (6,868,059.00) | 40,744,056.00 | 2,814,975.00 | 0.00 | 219,537,353.00 | 219,537,353.00 |
| C. DISBURSEMENTS | | | | | | | | | |
| Certificated Salaries | 1000-1999 | 8,321,017.00 | 7,050,019.00 | 6,970,919.00 | 7,161,645.00 | 13,629,087.00 | | 81,251,730.00 | 81,251,730.00 |
| Classified Salaries | 2000-2999 | 2,557,964.00 | 2,340,174.00 | 2,170,174.00 | 2,601,069.00 | 106,184.00 | | 26,035,511.00 | 26,035,511.00 |
| Employee Benefits | 3000-3999 | 4,880,040.00 | 4,897,619.00 | 4,565,828.00 | 6,782,175.00 | 8,023,363.00 | | 51,516,208.00 | 51,516,208.00 |
| Books and Supplies | 4000-4999 | 714,667.00 | 1,667,044.00 | 2,427,647.00 | 2,707,532.00 | 4,164,750.00 | | 17,110,163.00 | 17,110,163.00 |
| Services | 5000-5999 | 2,215,481.00 | 1,879,029.00 | 1,694,801.00 | 4,576,132.00 | 4,127,339.00 | | 24,536,446.00 | 24,536,446.00 |
| Capital Outlay | 6000-6599 | 89,178.00 | 1,171,941.00 | 1,171,941.00 | 1,044,311.00 | 72,947.00 | | 3,961,295.00 | 3,961,295.00 |
| Other Outgo | 7000-7499 | 309,338.00 | 1,045,241.00 | 975,647.00 | 324,717.00 | 427,802.00 | | 4,539,415.00 | 4,539,415.00 |
| Interfund Transfers Out | 7600-7629 | | | | 2,450,000.00 | 0.00 | | 2,450,000.00 | 2,450,000.00 |
| All Other Financing Uses | 7630-7699 | | | | | | | 0.00 | 0.00 |

| Description | Object | March | April | May | June | Accruals | Adjustments | Total | Budget |
|--|-----------|----------------|----------------|-----------------|----------------|-----------------|-------------|----------------|----------------|
| TOTAL DISBURSEMENTS | | 19,087,685.00 | 20,051,067.00 | 19,976,957.00 | 27,647,581.00 | 30,551,472.00 | 0.00 | 211,400,768.00 | 211,400,768.00 |
| D. BALANCE SHEET ITEMS | | | | | | | | | 0.00 |
| <u>Assets and Deferred Outflows</u> | | | | | | | | | |
| Cash Not In Treasury | 9111-9199 | | | | | | | 0.00 | |
| Accounts Receivable | 9200-9299 | 8,879,862.00 | | 463,058.00 | 583,372.00 | | | 11,168,156.00 | |
| Due From Other Funds | 9310 | | | | | | | 0.00 | |
| Stores | 9320 | | | | | | | 0.00 | |
| Prepaid Expenditures | 9330 | | | | | | | 0.00 | |
| Other Current Assets | 9340 | | | | | | | 0.00 | |
| Lease Receivable | 9380 | | | | | | | 0.00 | |
| Deferred Outflows of Resources | 9490 | | | | | | | 0.00 | |
| SUBTOTAL | | 8,879,862.00 | 0.00 | 463,058.00 | 583,372.00 | 0.00 | 0.00 | 11,168,156.00 | |
| <u>Liabilities and Deferred Inflows</u> | | | | | | | | | |
| Accounts Payable | 9500-9599 | 1,154,711.00 | 4,391,958.00 | 4,391,958.00 | 4,391,958.00 | | | 18,645,792.00 | |
| Due To Other Funds | 9610 | | | | | | | 0.00 | |
| Current Loans | 9640 | | | | | | | 0.00 | |
| Unearned Revenues | 9650 | | | | | | | 0.00 | |
| Deferred Inflows of Resources | 9690 | | | | | | | 0.00 | |
| SUBTOTAL | | 1,154,711.00 | 4,391,958.00 | 4,391,958.00 | 4,391,958.00 | 0.00 | 0.00 | 18,645,792.00 | |
| <u>Nonoperating</u> | | | | | | | | | |
| Suspense Clearing | 9910 | | | | | | | 0.00 | |
| TOTAL BALANCE SHEET ITEMS | | 7,725,151.00 | (4,391,958.00) | (3,928,900.00) | (3,808,586.00) | 0.00 | 0.00 | (7,477,636.00) | |
| E. NET INCREASE/DECREASE (B - C + D) | | 8,795,120.00 | (4,052,559.00) | (30,773,916.00) | 9,287,889.00 | (27,736,497.00) | 0.00 | 658,949.00 | 8,136,585.00 |
| F. ENDING CASH (A + E) | | 112,135,148.00 | 108,082,589.00 | 77,308,673.00 | 86,596,562.00 | | | | |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | 58,860,065.00 | |

| Description | Object | Beginning Balances (Ref. Only) | July | August | September | October | November | December | January | February |
|--|-----------|--------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| ACTUALS THROUGH THE MONTH OF (Enter Month Name): | | | | | | | | | | |
| A. BEGINNING CASH | | | 86,596,562.00 | 75,840,211.00 | 58,202,980.00 | 61,188,670.00 | 60,899,740.00 | 57,377,092.00 | 61,742,834.00 | 63,029,673.00 |
| B. RECEIPTS | | | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | | | |
| Principal Apportionment | 8010-8019 | | 6,139,221.00 | 6,139,221.00 | 11,050,597.00 | 11,050,597.00 | 11,050,597.00 | 11,050,597.00 | 11,050,597.00 | 11,050,597.00 |
| Property Taxes | 8020-8079 | | 812,107.00 | 514,147.00 | (90.00) | | 546,184.00 | 6,540,585.00 | 2,499,559.00 | 36,469.00 |
| Miscellaneous Funds | 8080-8099 | | | | | | | | | |
| Federal Revenue | 8100-8299 | | | | 2,261,981.00 | 3,329,710.00 | 540,119.00 | 0.00 | 3,329,710.00 | 85,298.00 |
| Other State Revenue | 8300-8599 | | 1,363,066.00 | 1,388,200.00 | 1,520,290.00 | 2,153,139.00 | 2,050,722.00 | 1,801,216.00 | 1,715,402.00 | 981,103.00 |
| Other Local Revenue | 8600-8799 | | 13,722.00 | 226,908.00 | 14,716.00 | 106,765.00 | 40,043.00 | 66,213.00 | 614,815.00 | 161,818.00 |
| Interfund Transfers In | 8910-8929 | | | | | | | | | |
| All Other Financing Sources | 8930-8979 | | | | | | | | | |
| TOTAL RECEIPTS | | | 8,328,116.00 | 8,268,476.00 | 14,847,494.00 | 16,640,211.00 | 14,227,665.00 | 19,458,611.00 | 19,210,083.00 | 12,315,285.00 |
| C. DISBURSEMENTS | | | | | | | | | | |
| Certificated Salaries | 1000-1999 | | 64,870.00 | 738,293.00 | 7,131,149.00 | 7,131,149.00 | 7,131,149.00 | 7,131,149.00 | 7,131,149.00 | 7,131,149.00 |
| Classified Salaries | 2000-2999 | | 820,209.00 | 1,501,173.00 | 2,186,777.00 | 2,186,777.00 | 2,186,777.00 | 2,186,777.00 | 2,186,777.00 | 2,186,777.00 |
| Employee Benefits | 3000-3999 | | 305,468.00 | 658,639.00 | 4,666,338.00 | 4,666,338.00 | 4,666,338.00 | 4,666,338.00 | 4,666,338.00 | 4,666,338.00 |
| Books and Supplies | 4000-4999 | | 236,362.00 | 1,094,110.00 | 1,041,848.00 | 1,048,158.00 | 958,346.00 | 789,332.00 | 587,091.00 | 422,529.00 |
| Services | 5000-5999 | | 315,943.00 | 524,927.00 | 1,457,910.00 | 1,735,704.00 | 1,744,301.00 | 1,941,434.00 | 2,356,013.00 | 2,438,049.00 |
| Capital Outlay | 6000-6599 | | 635,724.00 | 648,744.00 | 654,038.00 | 733,499.00 | 696,070.00 | 645,761.00 | 659,651.00 | 766,521.00 |
| Other Outgo | 7000-7499 | | 155,339.00 | 155,339.00 | 297,920.00 | 296,680.00 | 367,332.00 | 616,192.00 | 336,225.00 | 436,570.00 |
| Interfund Transfers Out | 7600-7629 | | | | | | | | | |

| Description | Object | Beginning Balances (Ref. Only) | July | August | September | October | November | December | January | February |
|--|-----------|--------------------------------------|-----------------|-----------------|---------------|---------------|----------------|---------------|---------------|----------------|
| All Other Financing Uses | 7630-7699 | | | | | | | | | |
| TOTAL DISBURSEMENTS | | | 2,533,915.00 | 5,321,225.00 | 17,435,980.00 | 17,798,305.00 | 17,750,313.00 | 17,976,983.00 | 17,923,244.00 | 18,047,933.00 |
| D. BALANCE SHEET ITEMS | | | | | | | | | | |
| <u>Assets and Deferred Outflows</u> | | | | | | | | | | |
| Cash Not In Treasury | 9111-9199 | | | | | | | | | |
| Accounts Receivable | 9200-9299 | | 10,433,858.00 | (17,017,421.00) | 5,574,176.00 | 869,164.00 | | 2,884,114.00 | | 71,082.00 |
| Due From Other Funds | 9310 | | | | | | | | | |
| Stores | 9320 | | | | | | | | | |
| Prepaid Expenditures | 9330 | | | | | | | | | |
| Other Current Assets | 9340 | | | | | | | | | |
| Lease Receivable | 9380 | | | | | | | | | |
| Deferred Outflows of Resources | 9490 | | | | | | | | | |
| SUBTOTAL | | 0.00 | 10,433,858.00 | (17,017,421.00) | 5,574,176.00 | 869,164.00 | 0.00 | 2,884,114.00 | 0.00 | 71,082.00 |
| <u>Liabilities and Deferred Inflows</u> | | | | | | | | | | |
| Accounts Payable | 9500-9599 | | 26,984,410.00 | 3,567,061.00 | | | | | | |
| Due To Other Funds | 9610 | | | | | | | | | |
| Current Loans | 9640 | | | | | | | | | |
| Unearned Revenues | 9650 | | | | | | | | | |
| Deferred Inflows of Resources | 9690 | | | | | | | | | |
| SUBTOTAL | | 0.00 | 26,984,410.00 | 3,567,061.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| <u>Nonoperating</u> | | | | | | | | | | |
| Suspense Clearing | 9910 | | | | | | | | | |
| TOTAL BALANCE SHEET ITEMS | | 0.00 | (16,550,552.00) | (20,584,482.00) | 5,574,176.00 | 869,164.00 | 0.00 | 2,884,114.00 | 0.00 | 71,082.00 |
| E. NET INCREASE/DECREASE (B - C + D) | | | (10,756,351.00) | (17,637,231.00) | 2,985,690.00 | (288,930.00) | (3,522,648.00) | 4,365,742.00 | 1,286,839.00 | (5,661,566.00) |
| F. ENDING CASH (A + E) | | | 75,840,211.00 | 58,202,980.00 | 61,188,670.00 | 60,899,740.00 | 57,377,092.00 | 61,742,834.00 | 63,029,673.00 | 57,368,107.00 |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | | | |

| Description | Object | March | April | May | June | Accruals | Adjustments | Total | Budget |
|--|-----------|---------------|---------------|---------------|---------------|---------------|-------------|----------------|----------------|
| ACTUALS THROUGH THE MONTH OF (Enter Month Name): | | | | | | | | | |
| A. BEGINNING CASH | | 57,368,107.00 | 50,956,372.00 | 57,623,320.00 | 54,860,070.00 | | | | |
| B. RECEIPTS | | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | | |
| Principal Apportionment | 8010-8019 | 11,050,597.00 | 11,050,597.00 | 11,050,597.00 | 11,050,595.00 | | | 122,784,410.00 | 122,784,410.00 |
| Property Taxes | 8020-8079 | 223,582.00 | 4,532,476.00 | 3,033,386.00 | 10,344,226.00 | | | 29,082,631.00 | 29,082,631.00 |
| Miscellaneous Funds | 8080-8099 | | | | | | | 0.00 | |
| Federal Revenue | 8100-8299 | | 3,329,710.00 | 0.00 | 292,120.00 | 4,439,321.00 | | 17,607,969.00 | 17,607,969.00 |
| Other State Revenue | 8300-8599 | 387,276.00 | 5,299,068.00 | 981,103.00 | 916,350.00 | 12,211,226.00 | | 32,768,161.00 | 32,768,161.00 |
| Other Local Revenue | 8600-8799 | 49,704.00 | 104,303.00 | 48,134.00 | 37,831.00 | 4,150,252.00 | | 5,635,224.00 | 5,635,224.00 |
| Interfund Transfers In | 8910-8929 | | | | | | | 0.00 | |
| All Other Financing Sources | 8930-8979 | | | | | | | 0.00 | |
| TOTAL RECEIPTS | | 11,711,159.00 | 24,316,154.00 | 15,113,220.00 | 22,641,122.00 | 20,800,799.00 | 0.00 | 207,878,395.00 | 207,878,395.00 |
| C. DISBURSEMENTS | | | | | | | | | |
| Certificated Salaries | 1000-1999 | 7,131,149.00 | 7,131,149.00 | 7,131,149.00 | 7,131,149.00 | 7,131,149.00 | | 79,245,802.00 | 79,245,801.00 |
| Classified Salaries | 2000-2999 | 2,186,777.00 | 2,186,777.00 | 2,186,777.00 | 2,186,777.00 | 2,186,777.00 | | 26,375,929.00 | 26,375,928.00 |
| Employee Benefits | 3000-3999 | 4,666,338.00 | 4,666,338.00 | 4,666,338.00 | 4,666,338.00 | 4,666,338.00 | | 52,293,825.00 | 52,293,827.00 |
| Books and Supplies | 4000-4999 | 558,528.00 | 485,815.00 | 1,047,392.00 | 1,284,168.00 | 658,388.00 | | 10,212,067.00 | 10,212,068.00 |
| Services | 5000-5999 | 2,370,715.00 | 2,141,072.00 | 1,867,347.00 | 4,411,250.00 | 3,264,556.00 | | 26,569,221.00 | 26,569,221.00 |
| Capital Outlay | 6000-6599 | 669,126.00 | 649,653.00 | 655,986.00 | 770,807.00 | 262,507.00 | | 8,448,087.00 | 8,448,087.00 |
| Other Outgo | 7000-7499 | 540,261.00 | 388,402.00 | 321,481.00 | 1,223,816.00 | 310,491.00 | | 5,446,048.00 | 5,446,048.00 |
| Interfund Transfers Out | 7600-7629 | | | | | | | 0.00 | |
| All Other Financing Uses | 7630-7699 | | | | | | | 0.00 | |

| Description | Object | March | April | May | June | Accruals | Adjustments | Total | Budget |
|--|-----------|----------------|---------------|----------------|---------------|---------------|-------------|-----------------|----------------|
| TOTAL DISBURSEMENTS | | 18,122,894.00 | 17,649,206.00 | 17,876,470.00 | 21,674,305.00 | 18,480,206.00 | 0.00 | 208,590,979.00 | 208,590,980.00 |
| D. BALANCE SHEET ITEMS | | | | | | | | | |
| <u>Assets and Deferred Outflows</u> | | | | | | | | | |
| Cash Not In Treasury | 9111-9199 | | | | | | | 0.00 | |
| Accounts Receivable | 9200-9299 | | | | | 8,590,783.00 | | 11,405,756.00 | |
| Due From Other Funds | 9310 | | | | | | | 0.00 | |
| Stores | 9320 | | | | | | | 0.00 | |
| Prepaid Expenditures | 9330 | | | | | | | 0.00 | |
| Other Current Assets | 9340 | | | | | | | 0.00 | |
| Lease Receivable | 9380 | | | | | | | 0.00 | |
| Deferred Outflows of Resources | 9490 | | | | | | | 0.00 | |
| SUBTOTAL | | 0.00 | 0.00 | 0.00 | 0.00 | 8,590,783.00 | 0.00 | 11,405,756.00 | |
| <u>Liabilities and Deferred Inflows</u> | | | | | | | | | |
| Accounts Payable | 9500-9599 | | | | | | | 30,551,471.00 | |
| Due To Other Funds | 9610 | | | | | | | 0.00 | |
| Current Loans | 9640 | | | | | | | 0.00 | |
| Unearned Revenues | 9650 | | | | | | | 0.00 | |
| Deferred Inflows of Resources | 9690 | | | | | | | 0.00 | |
| SUBTOTAL | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 30,551,471.00 | |
| <u>Nonoperating</u> | | | | | | | | | |
| Suspense Clearing | 9910 | | | | | | | 0.00 | |
| TOTAL BALANCE SHEET ITEMS | | 0.00 | 0.00 | 0.00 | 0.00 | 8,590,783.00 | 0.00 | (19,145,715.00) | |
| E. NET INCREASE/DECREASE (B - C + D) | | (6,411,735.00) | 6,666,948.00 | (2,763,250.00) | 966,817.00 | 10,911,376.00 | 0.00 | (19,858,299.00) | (712,585.00) |
| F. ENDING CASH (A + E) | | 50,956,372.00 | 57,623,320.00 | 54,860,070.00 | 55,826,887.00 | | | | |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | 66,738,263.00 | |

CRITERIA AND STANDARDS REVIEW

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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 | 11,038.41 | 11,049.06 | | |
| | Charter School | 0.00 | 0.00 | | |
| | Total ADA | 11,038.41 | 11,049.06 | .1% | Met |
| 1st Subsequent Year (2023-24) | District Regular | 10,819.68 | 10,773.09 | | |
| | Charter School | 0.00 | | | |
| | Total ADA | 10,819.68 | 10,773.09 | (.4%) | Met |
| 2nd Subsequent Year (2024-25) | District Regular | 10,550.24 | 10,453.52 | | |
| | Charter School | 0.00 | | | |
| | Total ADA | 10,550.24 | 10,453.52 | (.9%) | Met |

1B. Comparison of District ADA to the Standard

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

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

Explanation
(required if NOT met)

2. **CRITERION Enrollment**

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

District's Enrollment Standard Percentage Range

-2.0% to +2.0%

2A. Calculating the District's Enrollment Variances

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

| Fiscal Year | Enrollment | | Percent Change | Status |
|-------------------------------|--|-----------------------------------|----------------|------------|
| | First Interim (Form 01CSI, Item 2A) | Second Interim CBEDS/Projected | | |
| Current Year (2022-23) | | | | |
| District Regular | 11,075.00 | 11,097.00 | | |
| Charter School | 0.00 | | | |
| Total Enrollment | 11,075.00 | 11,097.00 | .2% | Met |
| 1st Subsequent Year (2023-24) | | | | |
| District Regular | 10,803.00 | 10,905.00 | | |
| Charter School | 0.00 | | | |
| Total Enrollment | 10,803.00 | 10,905.00 | .9% | Met |
| 2nd Subsequent Year (2024-25) | | | | |
| District Regular | 10,533.00 | 10,608.00 | | |
| Charter School | 0.00 | | | |
| Total Enrollment | 10,533.00 | 10,608.00 | .7% | Met |

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 | 11,185 | 11,660 | |
| Charter School | | 0 | |
| Total ADA/Enrollment | 11,185 | 11,660 | 95.9% |
| Second Prior Year (2020-21) | | | |
| District Regular | 11,185 | 11,332 | |
| Charter School | | 0 | |
| Total ADA/Enrollment | 11,185 | 11,332 | 98.7% |
| First Prior Year (2021-22) | | | |
| District Regular | 10,352 | 11,107 | |
| Charter School | | 0 | |
| Total ADA/Enrollment | 10,352 | 11,107 | 93.2% |
| Historical Average Ratio: | | | 95.9% |
| District's ADA to Enrollment Standard (historical average ratio plus 0.5%) | | | 96.4% |

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

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

| Fiscal Year | Estimated P-2 ADA | Enrollment | Ratio of ADA to Enrollment | Status |
|-------------------------------|----------------------------|---|----------------------------|------------|
| | (Form AI, Lines A4 and C4) | CBEDS/Projected (Criterion 2, Item 2A) | | |
| Current Year (2022-23) | | | | |
| District Regular | 10,350 | 11,097 | | |
| Charter School | 0 | | | |
| Total ADA/Enrollment | 10,350 | 11,097 | 93.3% | Met |
| 1st Subsequent Year (2023-24) | | | | |
| District Regular | 10,226 | 10,905 | | |
| Charter School | | | | |
| Total ADA/Enrollment | 10,226 | 10,905 | 93.8% | Met |
| 2nd Subsequent Year (2024-25) | | | | |
| District Regular | 10,000 | 10,608 | | |
| Charter School | | | | |
| Total ADA/Enrollment | 10,000 | 10,608 | 94.3% | 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.

| LCFF Revenue | | | | |
|--|-----------------------|-----------------------|----------------|---------|
| (Fund 01, Objects 8011, 8012, 8020-8089) | | | | |
| Fiscal Year | First Interim | Second Interim | Percent Change | Status |
| | (Form 01CSI, Item 4A) | Projected Year Totals | | |
| Current Year (2022-23) | 143,567,989.00 | 143,720,175.00 | .1% | Met |
| 1st Subsequent Year (2023-24) | 148,480,132.00 | 151,867,041.00 | 2.3% | Not Met |
| 2nd Subsequent Year (2024-25) | 150,801,645.00 | 152,733,656.00 | 1.3% | 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 COLA increased from 5.38% in First Interim to 8.13% in Second Interim.

5. CRITERION Salaries and Benefits

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

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

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

| Fiscal Year | Unaudited Actuals - Unrestricted (Resources 0000-1999) | | Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures |
|-----------------------------|---|------------------------------|--|
| | Salaries and Benefits | Total Expenditures | |
| | (Form 01, Objects 1000-3999) | (Form 01, Objects 1000-7499) | |
| Third Prior Year (2019-20) | 91,253,782.34 | 105,526,182.47 | 86.5% |
| Second Prior Year (2020-21) | 78,405,843.98 | 93,597,379.02 | 83.8% |
| First Prior Year (2021-22) | 88,932,165.36 | 105,645,203.99 | 84.2% |
| | Historical Average Ratio: | | 84.8% |

| | 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) | 81.8% to 87.8% | 81.8% to 87.8% | 81.8% to 87.8% |

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

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

| Fiscal Year | Projected Year Totals - Unrestricted (Resources 0000-1999) | | Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures | Status |
|-------------------------------|---|--|--|--------|
| | Salaries and Benefits | Total Expenditures | | |
| | (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3) | (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10) | | |
| Current Year (2022-23) | 110,306,298.00 | 133,662,008.00 | 82.5% | Met |
| 1st Subsequent Year (2023-24) | 109,474,831.00 | 130,332,203.00 | 84.0% | Met |
| 2nd Subsequent Year (2024-25) | 112,093,464.00 | 133,308,854.00 | 84.1% | Met |

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

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

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

Explanation
(required if NOT met)

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 | Projected Year Totals | | |
| | (Form 01CSI, Item 6A) | (Fund 01) (Form MYPI) | | |
| Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2) | | | | |
| Current Year (2022-23) | 15,066,524.00 | 14,918,795.00 | -1.0% | No |
| 1st Subsequent Year (2023-24) | 16,665,034.00 | 17,607,969.00 | 5.7% | Yes |
| 2nd Subsequent Year (2024-25) | 15,179,510.00 | 16,186,910.00 | 6.6% | Yes |

Explanation
(required if Yes)

Revenues have been updated and increased in resources 3010, 3326, and 5810 in the out-years.

| | | | | |
|--|---------------|---------------|-------|-----|
| Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3) | | | | |
| Current Year (2022-23) | 58,006,389.00 | 54,916,308.00 | -5.3% | Yes |
| 1st Subsequent Year (2023-24) | 32,193,456.00 | 32,768,160.68 | 1.8% | No |
| 2nd Subsequent Year (2024-25) | 32,109,693.00 | 32,141,880.00 | .1% | No |

Explanation
(required if Yes)

AMIM block grant has been reduced in the current year per the Governor's proposal.

| | | | | |
|--|--------------|--------------|------|----|
| Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4) | | | | |
| Current Year (2022-23) | 5,723,033.00 | 5,982,075.00 | 4.5% | No |
| 1st Subsequent Year (2023-24) | 5,533,103.00 | 5,635,224.00 | 1.8% | No |
| 2nd Subsequent Year (2024-25) | 5,533,104.00 | 5,636,049.00 | 1.9% | No |

Explanation
(required if Yes)

| | | | | |
|---|---------------|---------------|-------|-----|
| Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4) | | | | |
| Current Year (2022-23) | 17,563,009.00 | 17,110,163.00 | -2.6% | No |
| 1st Subsequent Year (2023-24) | 8,854,298.00 | 10,212,067.95 | 15.3% | Yes |
| 2nd Subsequent Year (2024-25) | 11,141,068.00 | 11,802,158.00 | 5.9% | Yes |

Explanation
(required if Yes)

LCAP related supplies are projected to increase in the out-years.

| | | | | |
|--|---------------|---------------|------|----|
| Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5) | | | | |
| Current Year (2022-23) | 23,456,192.00 | 24,536,446.00 | 4.6% | No |
| 1st Subsequent Year (2023-24) | 26,037,316.00 | 26,569,220.73 | 2.0% | No |
| 2nd Subsequent Year (2024-25) | 25,986,013.00 | 26,497,715.00 | 2.0% | No |

Explanation
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

| Object Range / Fiscal Year | First Interim | Second Interim | Percent Change | Status |
|--|-----------------------|-----------------------|----------------|--------|
| | Projected Year Totals | Projected Year Totals | | |
| Total Federal, Other State, and Other Local Revenue (Section 6A) | | | | |
| Current Year (2022-23) | 78,795,946.00 | 75,817,178.00 | -3.8% | Met |
| 1st Subsequent Year (2023-24) | 54,391,593.00 | 56,011,353.68 | 3.0% | Met |
| 2nd Subsequent Year (2024-25) | 52,822,307.00 | 53,964,839.00 | 2.2% | Met |

| | | | | |
|---|---------------|---------------|------|---------|
| Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A) | | | | |
| Current Year (2022-23) | 41,019,201.00 | 41,646,609.00 | 1.5% | Met |
| 1st Subsequent Year (2023-24) | 34,891,614.00 | 36,781,288.68 | 5.4% | Not Met |
| 2nd Subsequent Year (2024-25) | 37,127,081.00 | 38,299,873.00 | 3.2% | 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) | LCAP related supplies are projected to increase in the out-years. |
| Explanation Services and Other Exps (linked from 6A if NOT met) | |

7. **CRITERION Facilities Maintenance**

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

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 | 5,859,089.00 | 6,537,902.00 | Met |
| 2. | First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1) | | 5,859,089.00 | |

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

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

Explanation
(required if NOT met
and Other is marked)

8. CRITERION Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

| | Current Year (2022-23) | 1st Subsequent Year (2023-24) | 2nd Subsequent Year (2024-25) |
|---|---------------------------|----------------------------------|----------------------------------|
| District's Available Reserve Percentages (Criterion 10C, Line 9) | 10.0% | 10.0% | 9.8% |
| District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage) | 3.3% | 3.3% | 3.3% |

8B. Calculating the District's Deficit Spending Percentages

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

| Fiscal Year | Projected Year Totals | | | |
|-------------------------------|---------------------------|-------------------------------|---|---------|
| | Net Change in | Total Unrestricted | Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A) | Status |
| | Unrestricted Fund Balance | and Other Financing Uses | | |
| | (Form 01I, Section E) | (Form 01I, Objects 1000-7999) | | |
| | (Form MYPI, Line C) | (Form MYPI, Line B11) | | |
| Current Year (2022-23) | (7,168,338.00) | 135,212,008.00 | 5.3% | Not Met |
| 1st Subsequent Year (2023-24) | 3,902,811.00 | 130,882,203.00 | N/A | Met |
| 2nd Subsequent Year (2024-25) | (1,083,993.44) | 133,858,854.00 | .8% | 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 net change in current year fund balance has decreased because of the impact of labor negotiations.

9. CRITERION Fund and Cash Balances

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

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

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

| Fiscal Year | Ending Fund Balance | |
|-------------------------------|---|--------|
| | General Fund | |
| | Projected Year Totals | |
| | (Form 011, Line F2) (Form MYPI, Line D2) | Status |
| Current Year (2022-23) | 58,957,308.63 | Met |
| 1st Subsequent Year (2023-24) | 58,244,723.63 | Met |
| 2nd Subsequent Year (2024-25) | 51,872,601.63 | Met |

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

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

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

Explanation
(required if NOT met)

| |
|--|
| |
|--|

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

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

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

| Fiscal Year | Ending Cash Balance | |
|------------------------|----------------------------------|--------|
| | General Fund | |
| | (Form CASH, Line F, June Column) | |
| | | Status |
| Current Year (2022-23) | 86,596,562.00 | 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.) | 10,349.76 | 10,226.22 | 10,000.33 |
| 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?

Yes

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

a. Enter the name(s) of the SELPA(s): East San Gabriel Valley SELPA

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) |
|--|----------------------------------|----------------------------------|
| 95,645,340.00 | 95,645,340.00 | 95,645,340.00 |

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) | 211,400,768.00 | 208,590,979.68 | 213,070,617.00 |
| 2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No) | | | |
| 3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2) | 211,400,768.00 | 208,590,979.68 | 213,070,617.00 |
| 4. Reserve Standard Percentage Level | 3% | 3% | 3% |
| 5. Reserve Standard - by Percent (Line B3 times Line B4) | 6,342,023.04 | 6,257,729.39 | 6,392,118.51 |

6. Reserve Standard - by Amount
(\$75,000 for districts with less than 1,001 ADA, else 0)
7. **District's Reserve Standard**
(Greater of Line B5 or Line B6)

| | | |
|--------------|--------------|--------------|
| 0.00 | 0.00 | 0.00 |
| 6,342,023.04 | 6,257,729.39 | 6,392,118.51 |

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) | 21,093,667.65 | 20,770,229.65 | 20,859,987.21 |
| 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) | (37.42) | 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) | 21,093,630.23 | 20,770,229.65 | 20,859,987.21 |
| 9. | District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3) | 9.98% | 9.96% | 9.79% |
| District's Reserve Standard (Section 10B, Line 7) | | 6,342,023.04 | 6,257,729.39 | 6,392,118.51 |
| 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?

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

No

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

S4. Contingent Revenues

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

No

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

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since 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) | (17,402,027.00) | (19,491,004.00) | 12.0% | 2,088,977.00 | Not Met |
| 1st Subsequent Year (2023-24) | (18,566,619.00) | (20,990,227.00) | 13.1% | 2,423,608.00 | Not Met |
| 2nd Subsequent Year (2024-25) | (19,894,310.00) | (23,798,799.44) | 19.6% | 3,904,489.44 | Not Met |

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

| | | | | | |
|--|--------------|--------------|------|------|-----|
| 1c. Transfers Out, General Fund * | | | | | |
| Current Year (2022-23) | 2,450,000.00 | 2,450,000.00 | 0.0% | 0.00 | Met |
| 1st Subsequent Year (2023-24) | 1,450,000.00 | 1,450,000.00 | 0.0% | 0.00 | Met |
| 2nd Subsequent Year (2024-25) | 1,450,000.00 | 1,450,000.00 | 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. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since first interim projections by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation
(required if NOT met)

Projected contributions from the unrestricted general fund to restricted general fund programs have increased because of the impact of labor negotiations.

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

Explanation
(required if NOT met)

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

Explanation
(required if NOT met)

| |
|--|
| |
|--|

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 | 5 | General Fund | General Fund | 1,352,767 |
| Certificates of Participation | | | | |
| General Obligation Bonds | 31 | Bond Interest / Redemption | Bond Interest / Redemption | 205,358,068 |
| Supp Early Retirement Program | 4 | General Fund | General Fund | 49,000 |
| State School Building Loans | | | | |
| Compensated Absences | N/A | General Fund | General Fund | 1,563,672 |

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

| | | | | |
|-------------------------------------|-----|---------------------|---------------------|-------------|
| Qualified Zone Academy Bonds (QZAB) | 1 | General Fund | General Fund | 481,058 |
| Workers' Comp Claims Liability | N/A | Self-Insurance Fund | Self-Insurance Fund | 2,575,117 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| TOTAL: | | | | 211,379,682 |

| Type of Commitment (continued) | Prior Year (2021-22) Annual Payment (P & I) | Current Year (2022-23) Annual Payment (P & I) | 1st Subsequent Year (2023-24) Annual Payment (P & I) | 2nd Subsequent Year (2024-25) Annual Payment (P & I) |
|--------------------------------|--|--|---|---|
| | | | | |
| | | | | |
| Capital Leases | 732,168 | 513,625 | 513,625 | 386,734 |
| Certificates of Participation | | | | |
| General Obligation Bonds | 14,429,421 | 14,387,801 | 15,062,357 | 1,588,436 |
| Supp Early Retirement Program | 31,000 | 24,500 | 18,500 | 6,000 |
| State School Building Loans | | | | |
| Compensated Absences | | | | |

Other Long-term Commitments (continued):

| | | | | |
|-------------------------------------|------------|------------|------------|-----------|
| Qualified Zone Academy Bonds (QZAB) | | | | |
| Workers' Comp Claims Liability | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total Annual Payments: | 15,192,589 | 14,925,926 | 15,594,482 | 1,981,170 |

Has total annual payment increased over prior year (2021-22)?

No

Yes

No

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)

General Obligation Bonds are paid through the Bond Interest and Redemption Fund which is monitored and maintained by the Los Angeles County Office of Education.

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

2 OPEB Liabilities

a. Total OPEB liability

b. OPEB plan(s) fiduciary net position (if applicable)

c. Total/Net OPEB liability (Line 2a minus Line 2b)

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

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

First Interim
(Form 01CSI, Item S7A) Second Interim

| | |
|---------------|---------------|
| 11,495,200.00 | 11,495,200.00 |
| | 0.00 |
| 11,495,200.00 | 11,495,200.00 |

Data must be entered.

| | |
|--------------|--------------|
| Actuarial | Actuarial |
| Jun 30, 2022 | Jun 30, 2022 |

3 OPEB Contributions

a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method

Current Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund)

(Funds 01-70, objects 3701-3752)

Current Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

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

Current Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

d. Number of retirees receiving OPEB benefits

Current Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

First Interim
(Form 01CSI, Item S7A) Second Interim

| | |
|------|------|
| 0.00 | 0.00 |
| 0.00 | 0.00 |
| 0.00 | 0.00 |

| | |
|------------|------------|
| 454,804.00 | 482,685.00 |
| 453,094.00 | 482,685.00 |
| 453,016.00 | 482,685.00 |

| | |
|------------|------------|
| 545,551.00 | 482,685.00 |
| 545,551.00 | 482,685.00 |
| 545,551.00 | 482,685.00 |

| | |
|----|----|
| 47 | 47 |
| 47 | 47 |
| 47 | 47 |

4. Comments:

| |
|--|
| |
|--|

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.

Yes

No

No

First Interim
(Form 01CSI, Item S7B) Second Interim

| | |
|--------------|--------------|
| 2,575,117.00 | 2,575,117 00 |
| 0.00 | 0.00 |

| | |
|------|------|
| 0.00 | 0.00 |
|------|------|

First Interim
(Form 01CSI, Item S7B) Second Interim

| | |
|--------------|--------------|
| 1,065,796.00 | 1,065,796 00 |
| 1,061,738.00 | 1,061,738 00 |
| 1,063,931.00 | 1,063,931 00 |

| | | |
|--|--------------|--------------|
| | 1,065,796.00 | 1,065,796 00 |
|--|--------------|--------------|

| | |
|--------------|--------------|
| 1,061,738.00 | 1,061,738 00 |
|--------------|--------------|

| | |
|--------------|--------------|
| 1,063,931.00 | 1,063,931 00 |
|--------------|--------------|

| | |
|--------------|--------------|
| 1,065,796.00 | 1,065,796 00 |
| 1,061,738.00 | 1,061,738 00 |
| 1,063,931.00 | 1,063,931 00 |

| | |
|--------------|--------------|
| 1,065,796.00 | 1,065,796 00 |
|--------------|--------------|

| | |
|--------------|--------------|
| 1,061,738.00 | 1,061,738 00 |
|--------------|--------------|

| | |
|--------------|--------------|
| 1,063,931.00 | 1,063,931 00 |
|--------------|--------------|

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?

No

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

| | Prior Year (2nd Interim) (2021-22) | Current Year (2022-23) | 1st Subsequent Year (2023-24) | 2nd Subsequent Year (2024-25) |
|--|---------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Number of certificated (non-management) full-time-equivalent (FTE) positions | 563.6 | 592.1 | 586.1 | 580.1 |

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

Yes

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since 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?

Yes

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

Jul 01, 2022

End Date:

Jun 30, 2023

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)?

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

| |
|--|
| |
|--|

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

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

| | | |
|-----|------|------|
| Yes | Yes | Yes |
| | | |
| | | |
| | 7.0% | 7.0% |

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

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)

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

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

| | | |
|-----|-----|-----|
| Yes | Yes | Yes |
| Yes | Yes | Yes |

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.

If No, continue with section S8B.

No

Classified (Non-management) Salary and Benefit Negotiations

| | Prior Year (2nd Interim) (2021-22) | Current Year (2022-23) | 1st Subsequent Year (2023-24) | 2nd Subsequent Year (2024-25) |
|---|---------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Number of classified (non-management) FTE positions | 414.6 | 430.8 | 432.8 | 432.8 |

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

No

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

Yes

Negotiations Settled Since 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?

If Yes, date of budget revision board adoption:

n/a

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

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

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

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

| Current Year (2022-23) | 1st Subsequent Year (2023-24) | 2nd Subsequent Year (2024-25) |
|---------------------------|----------------------------------|----------------------------------|
| Yes | Yes | Yes |
| | | |
| | | |
| | 7.0% | 7.0% |

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?

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

If Yes, explain the nature of the new costs:

| | | |
|----|--|--|
| No | | |
| | | |

| |
|--|
| |
|--|

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) |
|---------------------------|----------------------------------|----------------------------------|
| Yes | Yes | Yes |
| | | |
| | 1.3% | 1.3% |

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?

| Current Year (2022-23) | 1st Subsequent Year (2023-24) | 2nd Subsequent Year (2024-25) |
|---------------------------|----------------------------------|----------------------------------|
| No | No | No |
| No | No | No |

Classified (Non-management) - Other

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

| |
|--|
| |
| |
| |
| |
| |
| |
| |

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?

N/A

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 | 111.7 | 101.2 | 101.2 | 101.2 |

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

n/a

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

If Yes, complete questions 3 and 4.

n/a

Negotiations Settled Since First Interim Projections

2. Salary settlement:

Current Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

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

Total cost of salary settlement

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

| | | |
|--|--|--|
| | | |
| | | |
| | | |

Negotiations Not Settled

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

Current Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

4. Amount included for any tentative salary schedule increases

| | | |
|--|--|--|
| | | |
|--|--|--|

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

Current Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

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

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

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(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

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(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?

No

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

2.

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

ADDITIONAL FISCAL INDICATORS

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

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

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

Comments
(optional)

End of School District Second Interim Criteria and Standards Review

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