

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: Amanda Taylor  
District Superintendent or Designee

Date: 3-9-2023

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 09, 2023

Signed: [Signature]  
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Samantha Orahood

Telephone: 619.390.2604

Title: Director of Finance

E-mail: sorahood@susd.net

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
<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2021-22) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since 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?	n/a	
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)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	
<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	48,517,395.00	50,461,265.00	28,799,877.02	50,048,874.00	(412,391.00)	-0.8%
2) Federal Revenue		8100-8299	105,040.00	195,024.00	0.00	168,506.69	(26,517.31)	-13.6%
3) Other State Revenue		8300-8599	7,210,829.00	967,300.81	445,504.72	955,001.11	(12,299.70)	-1.3%
4) Other Local Revenue		8600-8799	1,456,507.00	1,103,065.00	190,692.67	1,222,750.81	119,685.81	10.9%
5) TOTAL, REVENUES			57,289,771.00	52,726,654.81	29,436,074.41	52,395,132.61		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	20,363,865.85	21,432,732.83	11,581,578.98	21,492,052.34	(59,319.51)	-0.3%
2) Classified Salaries		2000-2999	5,253,833.56	6,128,289.92	3,315,753.53	6,108,674.24	19,615.68	0.3%
3) Employee Benefits		3000-3999	12,471,160.13	12,779,885.73	6,901,101.27	12,769,371.14	10,514.59	0.1%
4) Books and Supplies		4000-4999	670,758.34	750,239.68	282,435.26	917,675.62	(167,435.94)	-22.3%
5) Services and Other Operating Expenditures		5000-5999	3,865,075.25	4,646,532.23	3,118,612.08	4,472,282.72	174,249.51	3.8%
6) Capital Outlay		6000-6999	170,000.00	187,447.66	28,930.66	677,126.79	(489,679.13)	-261.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	5,000.00	5,000.00	4,515.00	5,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,227,207.93)	(1,250,006.60)	(189,386.99)	(1,278,249.68)	28,243.08	-2.3%
9) TOTAL, EXPENDITURES			41,572,485.20	44,680,121.45	25,043,539.79	45,163,933.17		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			15,717,285.80	8,046,533.36	4,392,534.62	7,231,199.44		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	500,000.00	2,527,756.00	2,027,756.00	2,527,756.00	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	(8,624,249.35)	(9,819,273.16)	0.00	(9,722,929.93)	96,343.23	-1.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(9,124,249.35)	(12,347,029.16)	(2,027,756.00)	(12,250,685.93)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>								
			6,593,036.45	(4,300,495.80)	2,364,778.62	(5,019,486.49)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	11,653,842.48	11,653,842.48		11,653,842.48	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)			11,653,842.48	11,653,842.48		11,653,842.48		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,653,842.48	11,653,842.48		11,653,842.48		
2) Ending Balance, June 30 (E + F1e)			18,246,878.93	7,353,346.68		6,634,355.99		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	85,000.00	85,000.00		170,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	241,162.85		241,162.85		

Description	Resource Codes	Object Codes	Original Budget (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 Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	9,316,631.00	3,500,000.00		2,780,000.00		
District-wide Energy Project Lease	0000	9760	1,916,631.00					
SPED Uncertainties	0000	9760	1,000,000.00					
Technology Rotation	0000	9760	500,000.00					
Phone System Upgrade	0000	9760	300,000.00					
Deferred Maintenance	0000	9760	1,500,000.00					
Textbook Adoption	0000	9760	950,000.00					
CERBT	0000	9760	1,200,000.00					
Technology Switches	0000	9760	550,000.00					
Multi-Year Contracts	0000	9760	1,400,000.00					
SPED Uncertainties	0000	9760		750,000.00				
Technology Rotation	0000	9760		500,000.00				
Phone System Upgrade	0000	9760		300,000.00				
CERBT	0000	9760		1,000,000.00				
Multi-Year Contracts	0000	9760		750,000.00				
Bus Driver Vacancies	0000	9760		200,000.00				
SPED Uncertainties	0000	9760				500,000.00		
Technology Rotation	0000	9760				580,000.00		
Phone System Upgrade	0000	9760				300,000.00		
CERBT	0000	9760				800,000.00		
Multi-Year Contracts	0000	9760				500,000.00		
Bus Driver Vacancies	0000	9760				100,000.00		
d) Assigned								
Other Assignments		9780	4,880,623.40	0.00		1,096,216.14		
Cash Flow	0000	9780	4,880,623.40					
Cash Flow	0000	9780				34,850.85		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,998,055.01	2,283,700.00		2,346,977.00		
Unassigned/Unappropriated Amount		9790	1,966,569.52	1,243,483.83		0.00		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	25,522,815.00	25,913,142.00	15,405,598.00	25,594,043.00	(319,099.00)	-1.2%
Education Protection Account State Aid - Current Year		8012	11,476,937.00	12,250,717.00	6,325,839.00	12,148,646.00	(102,071.00)	-0.8%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	61,672.00	60,633.00	30,501.79	60,633.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	11,004,379.00	11,490,988.00	6,288,132.79	11,490,988.00	0.00	0.0%
Unsecured Roll Taxes		8042	290,724.00	363,823.00	365,288.45	363,823.00	0.00	0.0%
Prior Years' Taxes		8043	4,512.00	(14,442.00)	(15,683.94)	(14,442.00)	0.00	0.0%

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)
Supplemental Taxes		8044	738,319.00	847,453.00	550,456.79	847,453.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(65,785.00)	(29,443.00)	0.00	(29,443.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	264,656.00	350,438.00	272,049.14	350,438.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			49,298,229.00	51,233,309.00	29,222,182.02	50,812,139.00	(421,170.00)	-0.8%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(780,834.00)	(772,044.00)	(422,305.00)	(763,265.00)	8,779.00	-1.1%
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			48,517,395.00	50,461,265.00	28,799,877.02	50,048,874.00	(412,391.00)	-0.8%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	105,040.00	195,024.00	0.00	168,506.69	(26,517.31)	-13.6%
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						

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)
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>105,040.00</b>	<b>195,024.00</b>	<b>0.00</b>	<b>168,506.69</b>	<b>(26,517.31)</b>	<b>-13.6%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	148,384.00	162,500.70	148,315.00	148,315.00	(14,185.70)	-8.7%
Lottery - Unrestricted and Instructional Materials		8560	692,230.00	804,800.11	295,303.72	804,800.11	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
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	6,370,215.00	0.00	1,886.00	1,886.00	1,886.00	New
<b>TOTAL, OTHER STATE REVENUE</b>			<b>7,210,829.00</b>	<b>967,300.81</b>	<b>445,504.72</b>	<b>955,001.11</b>	<b>(12,299.70)</b>	<b>-1.3%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	10,000.00	50,000.00	12,654.00	50,000.00	0.00	0.0%
Interest		8660	120,000.00	120,000.00	65,434.80	150,000.00	30,000.00	25.0%
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	10,000.00	10,000.00	7,482.50	10,000.00	0.00	0.0%
Interagency Services		8677	563,840.00	548,840.00	0.00	548,840.00	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	752,667.00	374,225.00	105,121.37	463,910.81	89,685.81	24.0%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,456,507.00</b>	<b>1,103,065.00</b>	<b>190,692.67</b>	<b>1,222,750.81</b>	<b>119,685.81</b>	<b>10.9%</b>
<b>TOTAL, REVENUES</b>			<b>57,289,771.00</b>	<b>52,726,654.81</b>	<b>29,436,074.41</b>	<b>52,395,132.61</b>	<b>(331,522.20)</b>	<b>-0.6%</b>
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	16,840,124.10	17,529,057.15	9,429,329.06	17,576,616.15	(47,559.00)	-0.3%
Certificated Pupil Support Salaries		1200	1,509,811.00	1,651,098.00	907,472.84	1,669,719.12	(18,621.12)	-1.1%
Certificated Supervisors' and Administrators' Salaries		1300	2,013,930.75	2,252,577.68	1,244,777.08	2,245,717.07	6,860.61	0.3%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>20,363,865.85</b>	<b>21,432,732.83</b>	<b>11,581,578.98</b>	<b>21,492,052.34</b>	<b>(59,319.51)</b>	<b>-0.3%</b>
<b>CLASSIFIED SALARIES</b>								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Classified Instructional Salaries		2100	259,284.08	362,276.44	190,187.33	387,438.90	(25,162.46)	-6.9%
Classified Support Salaries		2200	1,828,717.40	1,932,724.40	1,051,310.55	1,934,026.14	(1,301.74)	-0.1%
Classified Supervisors' and Administrators' Salaries		2300	596,589.00	701,006.00	389,570.34	701,006.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,944,401.20	2,179,528.20	1,231,929.72	2,181,045.36	(1,517.16)	-0.1%
Other Classified Salaries		2900	624,841.88	952,754.88	452,755.59	905,157.84	47,597.04	5.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>5,253,833.56</b>	<b>6,128,289.92</b>	<b>3,315,753.53</b>	<b>6,108,674.24</b>	<b>19,615.68</b>	<b>0.3%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	3,776,950.45	3,986,366.86	2,109,745.12	3,999,189.97	(12,823.11)	-0.3%
PERS		3201-3202	1,201,160.33	1,391,764.29	743,648.38	1,377,887.80	13,876.49	1.0%
OASDI/Medicare/Alternative		3301-3302	744,123.06	817,121.70	422,325.09	814,992.06	2,129.64	0.3%
Health and Welfare Benefits		3401-3402	5,728,347.72	5,410,496.78	2,701,945.61	5,404,792.47	5,704.31	0.1%
Unemployment Insurance		3501-3502	125,836.73	137,612.66	74,523.23	137,786.15	(173.49)	-0.1%
Workers' Compensation		3601-3602	395,049.36	424,805.82	225,454.33	425,330.22	(524.40)	-0.1%
OPEB, Allocated		3701-3702	0.00	0.00	315,886.17	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	408,609.48	522,915.62	243,236.40	521,337.79	1,577.83	0.3%
Other Employee Benefits		3901-3902	91,083.00	88,802.00	64,336.94	88,054.68	747.32	0.8%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>12,471,160.13</b>	<b>12,779,885.73</b>	<b>6,901,101.27</b>	<b>12,769,371.14</b>	<b>10,514.59</b>	<b>0.1%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	7,002.00	7,002.00	7,002.00	0.00	0.0%
Materials and Supplies		4300	554,658.34	627,137.68	252,930.82	796,573.62	(169,435.94)	-27.0%
Noncapitalized Equipment		4400	116,100.00	116,100.00	22,502.44	114,100.00	2,000.00	1.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>670,758.34</b>	<b>750,239.68</b>	<b>282,435.26</b>	<b>917,675.62</b>	<b>(167,435.94)</b>	<b>-22.3%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	72,350.00	95,306.00	56,932.97	105,550.52	(10,244.52)	-10.7%
Dues and Memberships		5300	52,095.00	51,887.00	35,238.37	51,797.00	90.00	0.2%
Insurance		5400-5450	535,399.50	535,399.50	518,222.68	535,399.50	0.00	0.0%
Operations and Housekeeping Services		5500	1,307,257.09	1,310,253.09	906,094.03	1,310,253.09	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	410,294.22	470,419.53	367,969.66	451,369.53	19,050.00	4.0%
Transfers of Direct Costs		5710	3,220.00	3,220.00	(2,101.89)	2,295.00	925.00	28.7%
Transfers of Direct Costs - Interfund		5750	(252,586.00)	84,930.74	(42,627.95)	(255,086.00)	340,016.74	400.3%
Professional/Consulting Services and Operating Expenditures		5800	1,598,875.70	1,956,946.63	1,224,200.99	2,132,534.34	(175,587.71)	-9.0%
Communications		5900	138,169.74	138,169.74	54,683.22	138,169.74	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>3,865,075.25</b>	<b>4,646,532.23</b>	<b>3,118,612.08</b>	<b>4,472,282.72</b>	<b>174,249.51</b>	<b>3.8%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	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	170,000.00	187,447.66	28,930.66	677,126.79	(489,679.13)	-261.2%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>170,000.00</b>	<b>187,447.66</b>	<b>28,930.66</b>	<b>677,126.79</b>	<b>(489,679.13)</b>	<b>-261.2%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	5,000.00	5,000.00	4,515.00	5,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>5,000.00</b>	<b>5,000.00</b>	<b>4,515.00</b>	<b>5,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(1,060,592.95)	(1,157,793.51)	(160,664.20)	(1,183,428.73)	25,635.22	-2.2%
Transfers of Indirect Costs - Interfund		7350	(166,614.98)	(92,213.09)	(28,722.79)	(94,820.95)	2,607.86	-2.8%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(1,227,207.93)</b>	<b>(1,250,006.60)</b>	<b>(189,386.99)</b>	<b>(1,278,249.68)</b>	<b>28,243.08</b>	<b>-2.3%</b>
<b>TOTAL, EXPENDITURES</b>			<b>41,572,485.20</b>	<b>44,680,121.45</b>	<b>25,043,539.79</b>	<b>45,163,933.17</b>	<b>(483,811.72)</b>	<b>-1.1%</b>
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	500,000.00	500,000.00	0.00	500,000.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	2,027,756.00	2,027,756.00	2,027,756.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			500,000.00	2,527,756.00	2,027,756.00	2,527,756.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(8,624,249.35)	(9,819,273.16)	0.00	(9,722,929.93)	96,343.23	-1.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(8,624,249.35)	(9,819,273.16)	0.00	(9,722,929.93)	96,343.23	-1.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(9,124,249.35)	(12,347,029.16)	(2,027,756.00)	(12,250,685.93)	96,343.23	-0.8%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	370,742.00	370,742.00	0.00	370,742.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,404,436.02	7,001,791.31	1,286,682.53	6,832,860.73	(168,930.58)	-2.4%
3) Other State Revenue		8300-8599	8,464,504.26	12,815,981.20	5,727,773.97	13,244,828.20	428,847.00	3.3%
4) Other Local Revenue		8600-8799	4,424,771.15	4,685,895.68	2,450,375.17	4,783,310.92	97,415.24	2.1%
5) TOTAL, REVENUES			18,664,453.43	24,874,410.19	9,464,831.67	25,231,741.85		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	5,572,944.20	6,194,548.26	3,404,969.63	6,303,755.93	(109,207.67)	-1.8%
2) Classified Salaries		2000-2999	4,121,221.07	4,454,421.96	2,298,128.55	4,558,379.70	(103,957.74)	-2.3%
3) Employee Benefits		3000-3999	8,371,034.84	8,507,816.09	2,689,367.76	8,580,932.98	(73,116.89)	-0.9%
4) Books and Supplies		4000-4999	1,251,804.77	2,054,401.41	341,596.24	2,462,289.13	(407,887.72)	-19.9%
5) Services and Other Operating Expenditures		5000-5999	2,082,636.16	3,075,973.45	1,580,446.86	3,340,754.58	(264,781.13)	-8.6%
6) Capital Outlay		6000-6999	2,037,331.40	3,467,768.00	1,542,147.55	3,467,768.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	643,391.63	643,391.63	(643,391.63)	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,092,375.99	1,157,793.51	160,664.20	1,183,428.73	(25,635.22)	-2.2%
9) TOTAL, EXPENDITURES			24,529,348.43	28,912,722.68	12,660,712.42	30,540,700.68		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(5,864,895.00)	(4,038,312.49)	(3,195,880.75)	(5,308,958.83)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	8,624,249.35	9,819,273.16	0.00	9,722,929.93	(96,343.23)	-1.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			8,624,249.35	9,819,273.16	0.00	9,722,929.93		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,759,354.35	5,780,960.67	(3,195,880.75)	4,413,971.10		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,833,641.65	3,833,641.65		3,833,641.65	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)			3,833,641.65	3,833,641.65		3,833,641.65		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,833,641.65	3,833,641.65		3,833,641.65		
2) Ending Balance, June 30 (E + F1e)			6,592,996.00	9,614,602.32		8,247,612.75		
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		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	6,695,824.90	9,614,603.62		8,247,614.05		
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	(102,828.90)	(1.30)		(1.30)		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	370,742.00	370,742.00	0.00	370,742.00	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			370,742.00	370,742.00	0.00	370,742.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,119,473.00	1,119,473.00	0.00	1,119,473.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education Discretionary Grants		8182	151,996.00	151,994.00	0.00	151,994.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	660,000.00	670,759.84	711,051.79	711,051.79	40,291.95	6.0%
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	85,154.10	170,011.53	6,517.14	151,257.55	(18,753.98)	-11.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	80,433.53	105,437.00	16,114.55	73,838.94	(31,598.06)	-30.0%
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	144,767.57	131,814.42	54,398.42	131,828.42	14.00	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	3,162,611.82	4,652,301.52	498,600.63	4,493,417.03	(158,884.49)	-3.4%
<b>TOTAL, FEDERAL REVENUE</b>			<b>5,404,436.02</b>	<b>7,001,791.31</b>	<b>1,286,682.53</b>	<b>6,832,860.73</b>	<b>(168,930.58)</b>	<b>-2.4%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	826,257.00	826,257.00	484,251.00	826,257.00	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	276,043.00	327,154.07	15,547.12	327,154.07	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	7,362,204.26	11,662,570.13	5,227,975.85	12,091,417.13	428,847.00	3.7%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>8,464,504.26</b>	<b>12,815,981.20</b>	<b>5,727,773.97</b>	<b>13,244,828.20</b>	<b>428,847.00</b>	<b>3.3%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	174,943.43	300,000.00	131,096.57	300,000.00	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	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	667,443.72	667,443.70	0.00	667,443.70	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	0.00	0.0%
All Other Local Revenue		8699	100,000.00	236,067.98	279,907.60	333,483.22	97,415.24	41.3%
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								

Description	Resource Codes	Object Codes	Original Budget (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								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	3,482,384.00	3,482,384.00	2,039,371.00	3,482,384.00	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>4,424,771.15</b>	<b>4,685,895.68</b>	<b>2,450,375.17</b>	<b>4,783,310.92</b>	<b>97,415.24</b>	<b>2.1%</b>
<b>TOTAL, REVENUES</b>			<b>18,664,453.43</b>	<b>24,874,410.19</b>	<b>9,464,831.67</b>	<b>25,231,741.85</b>	<b>357,331.66</b>	<b>1.4%</b>
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	5,321,293.20	5,877,610.96	3,210,424.53	5,941,042.68	(63,431.72)	-1.1%
Certificated Pupil Support Salaries		1200	30,000.00	32,755.30	27,579.04	39,407.64	(6,652.34)	-20.3%
Certificated Supervisors' and Administrators' Salaries		1300	37,857.00	43,214.00	35,218.03	71,074.61	(27,860.61)	-64.5%
Other Certificated Salaries		1900	183,794.00	240,968.00	131,748.03	252,231.00	(11,263.00)	-4.7%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>5,572,944.20</b>	<b>6,194,548.26</b>	<b>3,404,969.63</b>	<b>6,303,755.93</b>	<b>(109,207.67)</b>	<b>-1.8%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	2,172,637.60	2,653,654.81	1,289,736.40	2,686,451.05	(32,796.24)	-1.2%
Classified Support Salaries		2200	842,747.00	893,101.00	487,872.27	894,079.50	(978.50)	-0.1%
Classified Supervisors' and Administrators' Salaries		2300	107,560.00	118,251.00	69,746.76	119,251.00	(1,000.00)	-0.8%
Clerical, Technical and Office Salaries		2400	122,699.00	139,013.20	77,839.62	140,013.20	(1,000.00)	-0.7%
Other Classified Salaries		2900	875,577.47	650,401.95	372,933.50	718,584.95	(68,183.00)	-10.5%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>4,121,221.07</b>	<b>4,454,421.96</b>	<b>2,298,128.55</b>	<b>4,558,379.70</b>	<b>(103,957.74)</b>	<b>-2.3%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	4,239,259.45	4,341,230.17	624,485.32	4,368,237.08	(27,006.91)	-0.6%
PERS		3201-3202	836,083.37	965,819.43	537,936.05	984,716.43	(18,897.00)	-2.0%
OASDI/Medicare/Alternative		3301-3302	400,832.96	471,865.37	228,655.40	494,281.32	(22,415.95)	-4.8%
Health and Welfare Benefits		3401-3402	2,496,366.28	2,243,840.88	1,057,408.20	2,247,118.75	(3,277.87)	-0.1%
Unemployment Insurance		3501-3502	47,019.19	59,100.97	28,491.06	60,171.83	(1,070.86)	-1.8%
Workers' Compensation		3601-3602	146,895.07	157,666.80	86,259.69	161,358.16	(3,691.36)	-2.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	202,337.52	261,270.47	121,014.51	255,700.09	5,570.38	2.1%
Other Employee Benefits		3901-3902	2,241.00	7,022.00	5,117.53	9,349.32	(2,327.32)	-33.1%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>8,371,034.84</b>	<b>8,507,816.09</b>	<b>2,689,367.76</b>	<b>8,580,932.98</b>	<b>(73,116.89)</b>	<b>-0.9%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	567,720.00	898,720.00	48,879.99	1,278,330.29	(379,610.29)	-42.2%
Books and Other Reference Materials		4200	0.00	0.00	0.00	4,550.00	(4,550.00)	New
Materials and Supplies		4300	674,084.77	1,145,681.41	284,908.23	1,169,408.84	(23,727.43)	-2.1%
Noncapitalized Equipment		4400	10,000.00	10,000.00	7,808.02	10,000.00	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)
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,251,804.77	2,054,401.41	341,596.24	2,462,289.13	(407,887.72)	-19.9%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	215,859.00	224,175.00	34,273.18	217,926.00	6,249.00	2.8%
Travel and Conferences		5200	31,682.80	34,969.81	26,802.62	50,727.64	(15,757.83)	-45.1%
Dues and Memberships		5300	4,400.00	4,400.00	1,924.98	4,400.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	9,996.00	7,000.00	2,969.72	7,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	26,350.00	27,050.00	6,278.88	27,250.00	(200.00)	-0.7%
Transfers of Direct Costs		5710	(3,220.00)	(3,220.00)	2,101.89	(2,295.00)	(925.00)	28.7%
Transfers of Direct Costs - Interfund		5750	(1,450.00)	(1,450.00)	2,165.10	(1,450.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,784,334.32	2,768,364.60	1,493,876.96	3,022,511.90	(254,147.30)	-9.2%
Communications		5900	14,684.04	14,684.04	10,053.53	14,684.04	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,082,636.16	3,075,973.45	1,580,446.86	3,340,754.58	(264,781.13)	-8.6%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,037,331.40	3,442,938.09	1,482,969.64	3,442,938.09	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	24,829.91	59,177.91	24,829.91	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,037,331.40	3,467,768.00	1,542,147.55	3,467,768.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	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								



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	138,401.07	138,401.07	(138,401.07)	New
Other Debt Service - Principal		7439	0.00	0.00	504,990.56	504,990.56	(504,990.56)	New
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	643,391.63	643,391.63	(643,391.63)	New
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	1,060,592.95	1,157,793.51	160,664.20	1,183,428.73	(25,635.22)	-2.2%
Transfers of Indirect Costs - Interfund		7350	31,783.04	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,092,375.99	1,157,793.51	160,664.20	1,183,428.73	(25,635.22)	-2.2%
TOTAL, EXPENDITURES			24,529,348.43	28,912,722.68	12,660,712.42	30,540,700.68	(1,627,978.00)	-5.6%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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  
Restricted (Resources 2000-9999)  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	8,624,249.35	9,819,273.16	0.00	9,722,929.93	(96,343.23)	-1.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			8,624,249.35	9,819,273.16	0.00	9,722,929.93	(96,343.23)	-1.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			8,624,249.35	9,819,273.16	0.00	9,722,929.93	96,343.23	1.0%

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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	48,888,137.00	50,832,007.00	28,799,877.02	50,419,616.00	(412,391.00)	-0.8%
2) Federal Revenue		8100-8299	5,509,476.02	7,196,815.31	1,286,682.53	7,001,367.42	(195,447.89)	-2.7%
3) Other State Revenue		8300-8599	15,675,333.26	13,783,282.01	6,173,278.69	14,199,829.31	416,547.30	3.0%
4) Other Local Revenue		8600-8799	5,881,278.15	5,788,960.68	2,641,067.84	6,006,061.73	217,101.05	3.8%
5) TOTAL, REVENUES			75,954,224.43	77,601,065.00	38,900,906.08	77,626,874.46		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	25,936,810.05	27,627,281.09	14,986,548.61	27,795,808.27	(168,527.18)	-0.6%
2) Classified Salaries		2000-2999	9,375,054.63	10,582,711.88	5,613,882.08	10,667,053.94	(84,342.06)	-0.8%
3) Employee Benefits		3000-3999	20,842,194.97	21,287,701.82	9,590,469.03	21,350,304.12	(62,602.30)	-0.3%
4) Books and Supplies		4000-4999	1,922,563.11	2,804,641.09	624,031.50	3,379,964.75	(575,323.66)	-20.5%
5) Services and Other Operating Expenditures		5000-5999	5,947,711.41	7,722,505.68	4,699,058.94	7,813,037.30	(90,531.62)	-1.2%
6) Capital Outlay		6000-6999	2,207,331.40	3,655,215.66	1,571,078.21	4,144,894.79	(489,679.13)	-13.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	5,000.00	5,000.00	647,906.63	648,391.63	(643,391.63)	-12,867.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(134,831.94)	(92,213.09)	(28,722.79)	(94,820.95)	2,607.86	-2.8%
9) TOTAL, EXPENDITURES			66,101,833.63	73,592,844.13	37,704,252.21	75,704,633.85		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			9,852,390.80	4,008,220.87	1,196,653.87	1,922,240.61		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	500,000.00	2,527,756.00	2,027,756.00	2,527,756.00	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			(500,000.00)	(2,527,756.00)	(2,027,756.00)	(2,527,756.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			9,352,390.80	1,480,464.87	(831,102.13)	(605,515.39)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	15,487,484.13	15,487,484.13		15,487,484.13	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,487,484.13	15,487,484.13		15,487,484.13		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,487,484.13	15,487,484.13		15,487,484.13		
2) Ending Balance, June 30 (E + F1e)			24,839,874.93	16,967,949.00		14,881,968.74		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	85,000.00	85,000.00		170,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	241,162.85		241,162.85		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	6,695,824.90	9,614,603.62		8,247,614.05		

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>c) Committed</b>								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	9,316,631.00	3,500,000.00		2,780,000.00		
District-wide Energy Project Lease	0000	9760	1,916,631.00					
SPED Uncertainties	0000	9760	1,000,000.00					
Technology Rotation	0000	9760	500,000.00					
Phone System Upgrade	0000	9760	300,000.00					
Deferred Maintenance	0000	9760	1,500,000.00					
Textbook Adoption	0000	9760	950,000.00					
CERBT	0000	9760	1,200,000.00					
Technology Switches	0000	9760	550,000.00					
Multi-Year Contracts	0000	9760	1,400,000.00					
SPED Uncertainties	0000	9760		750,000.00				
Technology Rotation	0000	9760		500,000.00				
Phone System Upgrade	0000	9760		300,000.00				
CERBT	0000	9760		1,000,000.00				
Multi-Year Contracts	0000	9760		750,000.00				
Bus Driver Vacancies	0000	9760		200,000.00				
SPED Uncertainties	0000	9760				500,000.00		
Technology Rotation	0000	9760				580,000.00		
Phone System Upgrade	0000	9760				300,000.00		
CERBT	0000	9760				800,000.00		
Multi-Year Contracts	0000	9760				500,000.00		
Bus Driver Vacancies	0000	9760				100,000.00		
<b>d) Assigned</b>								
Other Assignments		9780	4,880,623.40	0.00		1,096,216.14		
Cash Flow	0000	9780	4,880,623.40					
Cash Flow	0000	9780				34,850.85		
<b>e) Unassigned/Unappropriated</b>								
Reserve for Economic Uncertainties		9789	1,998,055.01	2,283,700.00		2,346,977.00		
Unassigned/Unappropriated Amount		9790	1,863,740.62	1,243,482.53		(1.30)		
<b>LCFF SOURCES</b>								
<b>Principal Apportionment</b>								
State Aid - Current Year		8011	25,522,815.00	25,913,142.00	15,405,598.00	25,594,043.00	(319,099.00)	-1.2%
Education Protection Account State Aid - Current Year		8012	11,476,937.00	12,250,717.00	6,325,839.00	12,148,646.00	(102,071.00)	-0.8%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Tax Relief Subventions</b>								
Homeowners' Exemptions		8021	61,672.00	60,633.00	30,501.79	60,633.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
<b>County &amp; District Taxes</b>								
Secured Roll Taxes		8041	11,004,379.00	11,490,988.00	6,288,132.79	11,490,988.00	0.00	0.0%
Unsecured Roll Taxes		8042	290,724.00	363,823.00	365,288.45	363,823.00	0.00	0.0%
Prior Years' Taxes		8043	4,512.00	(14,442.00)	(15,683.94)	(14,442.00)	0.00	0.0%
Supplemental Taxes		8044	738,319.00	847,453.00	550,456.79	847,453.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(65,785.00)	(29,443.00)	0.00	(29,443.00)	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)
Community Redevelopment Funds (SB 617/699/1992)		8047	264,656.00	350,438.00	272,049.14	350,438.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			49,298,229.00	51,233,309.00	29,222,182.02	50,812,139.00	(421,170.00)	-0.8%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(780,834.00)	(772,044.00)	(422,305.00)	(763,265.00)	8,779.00	-1.1%
Property Taxes Transfers		8097	370,742.00	370,742.00	0.00	370,742.00	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			48,888,137.00	50,832,007.00	28,799,877.02	50,419,616.00	(412,391.00)	-0.8%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	105,040.00	195,024.00	0.00	168,506.69	(26,517.31)	-13.6%
Special Education Entitlement		8181	1,119,473.00	1,119,473.00	0.00	1,119,473.00	0.00	0.0%
Special Education Discretionary Grants		8182	151,996.00	151,994.00	0.00	151,994.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	660,000.00	670,759.84	711,051.79	711,051.79	40,291.95	6.0%
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	85,154.10	170,011.53	6,517.14	151,257.55	(18,753.98)	-11.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	80,433.53	105,437.00	16,114.55	73,838.94	(31,598.06)	-30.0%
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	144,767.57	131,814.42	54,398.42	131,828.42	14.00	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	3,162,611.82	4,652,301.52	498,600.63	4,493,417.03	(158,884.49)	-3.4%
TOTAL, FEDERAL REVENUE			5,509,476.02	7,196,815.31	1,286,682.53	7,001,367.42	(195,447.89)	-2.7%

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)
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	826,257.00	826,257.00	484,251.00	826,257.00	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	148,384.00	162,500.70	148,315.00	148,315.00	(14,185.70)	-8.7%
Lottery - Unrestricted and Instructional Materials		8560	968,273.00	1,131,954.18	310,850.84	1,131,954.18	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	13,732,419.26	11,662,570.13	5,229,861.85	12,093,303.13	430,733.00	3.7%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>15,675,333.26</b>	<b>13,783,282.01</b>	<b>6,173,278.69</b>	<b>14,199,829.31</b>	<b>416,547.30</b>	<b>3.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	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	174,943.43	300,000.00	131,096.57	300,000.00	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%

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)
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	10,000.00	50,000.00	12,654.00	50,000.00	0.00	0.0%
Interest		8660	120,000.00	120,000.00	65,434.80	150,000.00	30,000.00	25.0%
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	10,000.00	10,000.00	7,482.50	10,000.00	0.00	0.0%
Interagency Services		8677	1,231,283.72	1,216,283.70	0.00	1,216,283.70	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	0.00	0.0%
All Other Local Revenue		8699	852,667.00	610,292.98	385,028.97	797,394.03	187,101.05	30.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	3,482,384.00	3,482,384.00	2,039,371.00	3,482,384.00	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>5,881,278.15</b>	<b>5,788,960.68</b>	<b>2,641,067.84</b>	<b>6,006,061.73</b>	<b>217,101.05</b>	<b>3.8%</b>
<b>TOTAL, REVENUES</b>			<b>75,954,224.43</b>	<b>77,601,065.00</b>	<b>38,900,906.08</b>	<b>77,626,874.46</b>	<b>25,809.46</b>	<b>0.0%</b>
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	22,161,417.30	23,406,668.11	12,639,753.59	23,517,658.83	(110,990.72)	-0.5%
Certificated Pupil Support Salaries		1200	1,539,811.00	1,683,853.30	935,051.88	1,709,126.76	(25,273.46)	-1.5%
Certificated Supervisors' and Administrators' Salaries		1300	2,051,787.75	2,295,791.68	1,279,995.11	2,316,791.68	(21,000.00)	-0.9%
Other Certificated Salaries		1900	183,794.00	240,968.00	131,748.03	252,231.00	(11,263.00)	-4.7%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>25,936,810.05</b>	<b>27,627,281.09</b>	<b>14,986,548.61</b>	<b>27,795,808.27</b>	<b>(168,527.18)</b>	<b>-0.6%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	2,431,921.68	3,015,931.25	1,479,923.73	3,073,889.95	(57,958.70)	-1.9%
Classified Support Salaries		2200	2,671,464.40	2,825,825.40	1,539,182.82	2,828,105.64	(2,280.24)	-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)
Classified Supervisors' and Administrators' Salaries		2300	704,149.00	819,257.00	459,317.10	820,257.00	(1,000.00)	-0.1%
Clerical, Technical and Office Salaries		2400	2,067,100.20	2,318,541.40	1,309,769.34	2,321,058.56	(2,517.16)	-0.1%
Other Classified Salaries		2900	1,500,419.35	1,603,156.83	825,689.09	1,623,742.79	(20,585.96)	-1.3%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>9,375,054.63</b>	<b>10,582,711.88</b>	<b>5,613,882.08</b>	<b>10,667,053.94</b>	<b>(84,342.06)</b>	<b>-0.8%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	8,016,209.90	8,327,597.03	2,734,230.44	8,367,427.05	(39,830.02)	-0.5%
PERS		3201-3202	2,037,243.70	2,357,583.72	1,281,584.43	2,362,604.23	(5,020.51)	-0.2%
OASDI/Medicare/Alternative		3301-3302	1,144,956.02	1,288,987.07	650,980.49	1,309,273.38	(20,286.31)	-1.6%
Health and Welfare Benefits		3401-3402	8,224,714.00	7,654,337.66	3,759,353.81	7,651,911.22	2,426.44	0.0%
Unemployment Insurance		3501-3502	172,855.92	196,713.63	103,014.29	197,957.98	(1,244.35)	-0.6%
Workers' Compensation		3601-3602	541,944.43	582,472.62	311,714.02	586,688.38	(4,215.76)	-0.7%
OPEB, Allocated		3701-3702	0.00	0.00	315,886.17	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	610,947.00	784,186.09	364,250.91	777,037.88	7,148.21	0.9%
Other Employee Benefits		3901-3902	93,324.00	95,824.00	69,454.47	97,404.00	(1,580.00)	-1.6%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>20,842,194.97</b>	<b>21,287,701.82</b>	<b>9,590,469.03</b>	<b>21,350,304.12</b>	<b>(62,602.30)</b>	<b>-0.3%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	567,720.00	898,720.00	48,879.99	1,278,330.29	(379,610.29)	-42.2%
Books and Other Reference Materials		4200	0.00	7,002.00	7,002.00	11,552.00	(4,550.00)	-65.0%
Materials and Supplies		4300	1,228,743.11	1,772,819.09	537,839.05	1,965,982.46	(193,163.37)	-10.9%
Noncapitalized Equipment		4400	126,100.00	126,100.00	30,310.46	124,100.00	2,000.00	1.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>1,922,563.11</b>	<b>2,804,641.09</b>	<b>624,031.50</b>	<b>3,379,964.75</b>	<b>(575,323.66)</b>	<b>-20.5%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	215,859.00	224,175.00	34,273.18	217,926.00	6,249.00	2.8%
Travel and Conferences		5200	104,032.80	130,275.81	83,735.59	156,278.16	(26,002.35)	-20.0%
Dues and Memberships		5300	56,495.00	56,287.00	37,163.35	56,197.00	90.00	0.2%
Insurance		5400-5450	535,399.50	535,399.50	518,222.68	535,399.50	0.00	0.0%
Operations and Housekeeping Services		5500	1,317,253.09	1,317,253.09	909,063.75	1,317,253.09	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	436,644.22	497,469.53	374,248.54	478,619.53	18,850.00	3.8%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(254,036.00)	83,480.74	(40,462.85)	(256,536.00)	340,016.74	407.3%
Professional/Consulting Services and Operating Expenditures		5800	3,383,210.02	4,725,311.23	2,718,077.95	5,155,046.24	(429,735.01)	-9.1%
Communications		5900	152,853.78	152,853.78	64,736.75	152,853.78	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>5,947,711.41</b>	<b>7,722,505.68</b>	<b>4,699,058.94</b>	<b>7,813,037.30</b>	<b>(90,531.62)</b>	<b>-1.2%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,037,331.40	3,442,938.09	1,482,969.64	3,442,938.09	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	170,000.00	212,277.57	88,108.57	701,956.70	(489,679.13)	-230.7%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%



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)
TOTAL, CAPITAL OUTLAY			2,207,331.40	3,655,215.66	1,571,078.21	4,144,894.79	(489,679.13)	-13.4%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	5,000.00	5,000.00	4,515.00	5,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	138,401.07	138,401.07	(138,401.07)	New
Other Debt Service - Principal		7439	0.00	0.00	504,990.56	504,990.56	(504,990.56)	New
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			5,000.00	5,000.00	647,906.63	648,391.63	(643,391.63)	-12,867.8%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(134,831.94)	(92,213.09)	(28,722.79)	(94,820.95)	2,607.86	-2.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(134,831.94)	(92,213.09)	(28,722.79)	(94,820.95)	2,607.86	-2.8%
TOTAL, EXPENDITURES			66,101,833.63	73,592,844.13	37,704,252.21	75,704,633.85	(2,111,789.72)	-2.9%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%

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)
To: Special Reserve Fund		7612	500,000.00	500,000.00	0.00	500,000.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	2,027,756.00	2,027,756.00	2,027,756.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			500,000.00	2,527,756.00	2,027,756.00	2,527,756.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(500,000.00)	(2,527,756.00)	(2,027,756.00)	(2,527,756.00)	0.00	0.0%

Resource	Description	2022-23 Projected Totals
3010	ESSA: Title I, Part A, Basic Grants Low-Income and Neglected	1.00
4035	ESSA: Title II, Part A, Supporting Effective Instruction	227.00
4127	ESSA: Title IV, Part A, Student Support and Academic Enrichment Grants	.05
6266	Educator Effectiveness, FY 2021-22	872,895.10
6300	Lottery: Instructional Materials	237,700.31
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Program)	142,299.69
6546	Mental Health-Related Services	62,640.91
6547	Special Education Early Intervention Preschool Grant	175,477.75
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	2,818,067.00
7029	Child Nutrition: Food Service Staff Training Funds	750.00
7311	Classified School Employee Professional Development Block Grant	72.90
7435	Learning Recovery Emergency Block Grant	3,896,228.26
9010	Other Restricted Local	41,254.08
Total, Restricted Balance		8,247,614.05

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	14,623.87	34,658.42	34,748.16	20,124.29	137.6%
5) TOTAL, REVENUES			0.00	14,623.87	34,658.42	34,748.16		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	14,173.87	20,348.17	94,837.48	(80,663.61)	-569.1%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	484.88	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	14,173.87	20,833.05	94,837.48		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			0.00	450.00	13,825.37	(60,089.32)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>								
			0.00	450.00	13,825.37	(60,089.32)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
a) As of July 1 - Unaudited		9791	60,539.32	60,539.32		60,539.32	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)			60,539.32	60,539.32		60,539.32		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			60,539.32	60,539.32		60,539.32		
2) Ending Balance, June 30 (E + F1e)			60,539.32	60,989.32		450.00		
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	60,539.32	60,989.32		450.00		
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		
<b>REVENUES</b>								
Sale of Equipment and Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	450.00	360.26	450.00	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	14,173.87	34,298.16	34,298.16	20,124.29	142.0%
TOTAL, REVENUES			0.00	14,623.87	34,658.42	34,748.16		
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Materials and Supplies		4300	0.00	14,173.87	15,197.31	94,837.48	(80,663.61)	-569.1%
Noncapitalized Equipment		4400	0.00	0.00	5,150.86	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	14,173.87	20,348.17	94,837.48	(80,663.61)	-569.1%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	484.88	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	484.88	0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	14,173.87	20,833.05	94,837.48		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00		
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
8210	Student Activity Funds	450.00
Total, Restricted Balance		450.00



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	399,180.00	3,518,042.00	1,986,862.11	3,520,257.00	2,215.00	0.1%
4) Other Local Revenue		8600-8799	2,321,082.00	2,040,420.00	1,010,988.18	2,114,220.00	73,800.00	3.6%
5) TOTAL, REVENUES			2,720,262.00	5,558,462.00	2,997,850.29	5,634,477.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	116,835.00	124,381.00	67,843.27	124,381.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,100,437.00	1,440,758.12	747,932.87	1,459,758.12	(19,000.00)	-1.3%
3) Employee Benefits		3000-3999	514,202.90	651,020.17	308,670.59	660,380.17	(9,360.00)	-1.4%
4) Books and Supplies		4000-4999	45,108.49	78,742.48	52,316.86	91,367.48	(12,625.00)	-16.0%
5) Services and Other Operating Expenditures		5000-5999	422,418.78	429,900.78	136,376.75	412,175.78	17,725.00	4.1%
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	21,967.61	24,389.93	11,881.97	24,389.93	0.00	0.0%
9) TOTAL, EXPENDITURES			2,220,969.78	2,749,192.48	1,325,022.31	2,772,452.48		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			499,292.22	2,809,269.52	1,672,827.98	2,862,024.52		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			499,292.22	2,809,269.52	1,672,827.98	2,862,024.52		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,548,278.04	2,548,278.04		2,548,278.04	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)			2,548,278.04	2,548,278.04		2,548,278.04		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,548,278.04	2,548,278.04		2,548,278.04		
2) Ending Balance, June 30 (E + F1e)			3,047,570.26	5,357,547.56		5,410,302.56		
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	3,047,570.26	5,357,547.56		5,410,302.56		
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	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
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	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
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	306,154.00	339,913.00	119,361.00	339,913.00	0.00	0.0%
All Other State Revenue	All Other	8590	93,026.00	3,178,129.00	1,867,501.11	3,180,344.00	2,215.00	0.1%
<b>TOTAL, OTHER STATE REVENUE</b>			399,180.00	3,518,042.00	1,986,862.11	3,520,257.00	2,215.00	0.1%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	10,000.00	10,220.00	13,554.48	10,220.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	2,311,082.00	2,030,200.00	997,433.70	2,104,000.00	73,800.00	3.6%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			2,321,082.00	2,040,420.00	1,010,988.18	2,114,220.00	73,800.00	3.6%
<b>TOTAL, REVENUES</b>			2,720,262.00	5,558,462.00	2,997,850.29	5,634,477.00		
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	116,835.00	124,381.00	67,843.27	124,381.00	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%
<b>TOTAL, CERTIFICATED SALARIES</b>			116,835.00	124,381.00	67,843.27	124,381.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	229,772.00	262,341.00	126,129.62	262,341.00	0.00	0.0%
Classified Support Salaries		2200	13,694.00	14,873.00	8,029.98	14,873.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	184,029.00	202,320.00	118,019.21	202,320.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Clerical, Technical and Office Salaries		2400	80,198.00	101,935.00	55,495.11	101,935.00	0.00	0.0%
Other Classified Salaries		2900	592,744.00	859,289.12	440,258.95	878,289.12	(19,000.00)	-2.2%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,100,437.00</b>	<b>1,440,758.12</b>	<b>747,932.87</b>	<b>1,459,758.12</b>	<b>(19,000.00)</b>	<b>-1.3%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	7,525.00	8,100.00	4,418.29	8,100.00	0.00	0.0%
PERS		3201-3202	185,362.05	292,897.82	132,108.07	294,724.82	(1,827.00)	-0.6%
OASDI/Medicare/Alternative		3301-3302	90,677.25	117,126.92	60,647.38	118,580.92	(1,454.00)	-1.2%
Health and Welfare Benefits		3401-3402	190,904.00	180,629.34	87,030.99	186,165.34	(5,536.00)	-3.1%
Unemployment Insurance		3501-3502	6,085.50	9,419.79	3,925.47	9,514.79	(95.00)	-1.0%
Workers' Compensation		3601-3602	18,745.10	23,184.95	12,576.88	23,477.95	(293.00)	-1.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	14,904.00	19,661.35	7,963.51	19,816.35	(155.00)	-0.8%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>514,202.90</b>	<b>651,020.17</b>	<b>308,670.59</b>	<b>660,380.17</b>	<b>(9,360.00)</b>	<b>-1.4%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	45,108.49	71,742.48	52,316.86	78,367.48	(6,625.00)	-9.2%
Noncapitalized Equipment		4400	0.00	7,000.00	0.00	13,000.00	(6,000.00)	-85.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>45,108.49</b>	<b>78,742.48</b>	<b>52,316.86</b>	<b>91,367.48</b>	<b>(12,625.00)</b>	<b>-16.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	10,100.00	14,100.00	4,066.31	10,100.00	4,000.00	28.4%
Dues and Memberships		5300	0.00	264.00	264.00	264.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	16,356.78	16,356.78	10,996.42	16,356.78	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,800.00	5,800.00	2,022.56	5,800.00	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	264,136.00	264,136.00	52,202.63	264,136.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	129,026.00	129,244.00	66,824.83	115,519.00	13,725.00	10.6%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>422,418.78</b>	<b>429,900.78</b>	<b>136,376.75</b>	<b>412,175.78</b>	<b>17,725.00</b>	<b>4.1%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	21,967.61	24,389.93	11,881.97	24,389.93	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			21,967.61	24,389.93	11,881.97	24,389.93	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			2,220,969.78	2,749,192.48	1,325,022.31	2,772,452.48		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from 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%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
2600	Expanded Learning Opportunities Program	3,391,009.30
5058	Child Development: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	22,601.25
5059	Child Development: ARP California State Preschool Program One-time Stipend	16,800.00
6130	Child Development: Center-Based Reserve Account	28,853.72
9010	Other Restricted Local	1,951,038.29
Total, Restricted Balance		5,410,302.56

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,660,000.00	2,750,254.86	875,383.78	1,904,254.86	(846,000.00)	-30.8%
3) Other State Revenue		8300-8599	167,000.00	1,511,000.00	973,821.31	1,803,000.00	292,000.00	19.3%
4) Other Local Revenue		8600-8799	118,000.00	69,000.00	39,532.04	97,000.00	28,000.00	40.6%
5) TOTAL, REVENUES			2,945,000.00	4,330,254.86	1,888,737.13	3,804,254.86		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	839,936.00	957,412.33	513,105.20	957,412.33	0.00	0.0%
3) Employee Benefits		3000-3999	343,695.45	416,040.00	215,111.64	416,040.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,051,250.00	2,533,714.99	679,863.15	2,077,803.18	455,911.81	18.0%
5) Services and Other Operating Expenditures		5000-5999	35,956.24	(63,293.76)	(25,148.28)	(60,636.95)	(2,656.81)	4.2%
6) Capital Outlay		6000-6999	43,276.62	149,279.56	31,630.94	195,118.02	(45,838.46)	-30.7%
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	112,864.33	67,823.16	16,840.82	70,431.02	(2,607.86)	-3.8%
9) TOTAL, EXPENDITURES			2,426,978.64	4,060,976.28	1,431,403.47	3,656,167.60		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			518,021.36	269,278.58	457,333.66	148,087.26		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			518,021.36	269,278.58	457,333.66	148,087.26		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,106,557.25	3,106,557.25		3,106,557.25	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)			3,106,557.25	3,106,557.25		3,106,557.25		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,106,557.25	3,106,557.25		3,106,557.25		
2) Ending Balance, June 30 (E + F1e)			3,624,578.61	3,375,835.83		3,254,644.51		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	3,624,578.61	3,375,835.83		3,254,644.51		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	2,660,000.00	2,554,254.86	780,686.03	1,708,254.86	(846,000.00)	-33.1%
Donated Food Commodities		8221	0.00	100,000.00	8,297.75	100,000.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	96,000.00	86,400.00	96,000.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,660,000.00	2,750,254.86	875,383.78	1,904,254.86	(846,000.00)	-30.8%
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	167,000.00	1,511,000.00	973,821.31	1,803,000.00	292,000.00	19.3%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			167,000.00	1,511,000.00	973,821.31	1,803,000.00	292,000.00	19.3%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	106,000.00	56,000.00	22,123.95	56,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	12,000.00	12,000.00	16,549.88	40,000.00	28,000.00	233.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	1,000.00	858.21	1,000.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			118,000.00	69,000.00	39,532.04	97,000.00	28,000.00	40.6%
TOTAL, REVENUES			2,945,000.00	4,330,254.86	1,888,737.13	3,804,254.86		
<b>CERTIFICATED SALARIES</b>								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	668,868.00	775,110.00	403,931.77	775,110.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	108,153.00	112,468.00	68,570.05	112,468.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	62,915.00	69,834.33	40,603.38	69,834.33	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			839,936.00	957,412.33	513,105.20	957,412.33	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	140,887.00	175,058.00	97,984.68	175,058.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	61,915.25	73,552.00	39,087.60	73,552.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	112,897.00	133,295.00	60,556.56	133,295.00	0.00	0.0%
Unemployment Insurance		3501-3502	4,046.50	3,036.00	2,567.29	3,036.00	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	12,463.70	14,698.00	5,533.51	14,698.00	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	7,406.00	12,321.00	6,410.00	12,321.00	0.00	0.0%
Other Employee Benefits		3901-3902	4,080.00	4,080.00	2,972.00	4,080.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>343,695.45</b>	<b>416,040.00</b>	<b>215,111.64</b>	<b>416,040.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	76,250.00	90,342.35	85,732.40	143,837.20	(53,494.85)	-59.2%
Noncapitalized Equipment		4400	15,000.00	30,000.00	861.18	30,000.00	0.00	0.0%
Food		4700	960,000.00	2,413,372.64	593,269.57	1,903,965.98	509,406.66	21.1%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>1,051,250.00</b>	<b>2,533,714.99</b>	<b>679,863.15</b>	<b>2,077,803.18</b>	<b>455,911.81</b>	<b>18.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	4,000.00	4,000.00	484.49	4,000.00	0.00	0.0%
Dues and Memberships		5300	250.00	250.00	495.00	495.00	(245.00)	-98.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,000.00	1,000.00	860.04	2,000.00	(1,000.00)	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	10,000.00	10,750.00	5,293.36	13,750.00	(3,000.00)	-27.9%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(10,100.00)	(110,100.00)	(56,728.05)	(112,100.00)	2,000.00	-1.8%
Professional/Consulting Services and Operating Expenditures		5800	30,000.00	30,000.00	24,108.15	30,411.81	(411.81)	-1.4%
Communications		5900	806.24	806.24	338.73	806.24	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>35,956.24</b>	<b>(63,293.76)</b>	<b>(25,148.28)</b>	<b>(60,636.95)</b>	<b>(2,656.81)</b>	<b>4.2%</b>
<b>CAPITAL OUTLAY</b>								
Buildings and Improvements of Buildings		6200	0.00	5,714.91	5,714.91	5,714.91	0.00	0.0%
Equipment		6400	43,276.62	143,564.65	25,916.03	189,403.11	(45,838.46)	-31.9%
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>43,276.62</b>	<b>149,279.56</b>	<b>31,630.94</b>	<b>195,118.02</b>	<b>(45,838.46)</b>	<b>-30.7%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	112,864.33	67,823.16	16,840.82	70,431.02	(2,607.86)	-3.8%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>112,864.33</b>	<b>67,823.16</b>	<b>16,840.82</b>	<b>70,431.02</b>	<b>(2,607.86)</b>	<b>-3.8%</b>
<b>TOTAL, EXPENDITURES</b>			<b>2,426,978.64</b>	<b>4,060,976.28</b>	<b>1,431,403.47</b>	<b>3,656,167.60</b>		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	3,141,224.36
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	110,357.15
5810	Other Restricted Federal	3,063.00
Total, Restricted Balance		3,254,644.51

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	35.00	35.00	55.15	100.00	65.00	185.7%
5) TOTAL, REVENUES			35.00	35.00	55.15	100.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			35.00	35.00	55.15	100.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			35.00	35.00	55.15	100.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	10,134.81	10,134.81		10,134.81	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)			10,134.81	10,134.81		10,134.81		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,134.81	10,134.81		10,134.81		
2) Ending Balance, June 30 (E + F1e)			10,169.81	10,169.81		10,234.81		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	10,169.81	10,169.81		10,234.81		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>OTHER STATE REVENUE</b>								
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%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	35.00	35.00	55.15	100.00	65.00	185.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other 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%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			35.00	35.00	55.15	100.00	65.00	185.7%
TOTAL, REVENUES			35.00	35.00	55.15	100.00		
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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)
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	0.00	0.00	0.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
<b>(a - b + c - d + e)</b>			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2.00	2.00	1.35	2.00	0.00	0.0%
5) TOTAL, REVENUES			2.00	2.00	1.35	2.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2.00	2.00	1.35	2.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2.00	2.00	1.35	2.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	247.58	247.58		247.58	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)			247.58	247.58		247.58		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			247.58	247.58		247.58		
2) Ending Balance, June 30 (E + F1e)			249.58	249.58		249.58		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	249.58	249.58		249.58		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2.00	2.00	1.35	2.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2.00	2.00	1.35	2.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			2.00	2.00	1.35	2.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		



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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	65,000.00	31,306.19	65,000.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	65,000.00	31,306.19	65,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	(336,766.74)	5,250.00	5,250.00	(342,016.74)	101.6%
6) Capital Outlay		6000-6999	5,452,935.00	4,753,823.28	1,877,077.47	4,830,735.49	(76,912.21)	-1.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	638,878.00	638,878.00	0.00	0.00	638,878.00	100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,091,813.00	5,055,934.54	1,882,327.47	4,835,985.49		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(6,091,813.00)	(4,990,934.54)	(1,851,021.28)	(4,770,985.49)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	10,678.87	10,678.87	10,678.87	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	10,678.87	10,678.87	10,678.87		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(6,091,813.00)	(4,980,255.67)	(1,840,342.41)	(4,760,306.62)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,980,255.67	4,980,255.67		4,980,255.67	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)			4,980,255.67	4,980,255.67		4,980,255.67		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,980,255.67	4,980,255.67		4,980,255.67		
2) Ending Balance, June 30 (E + F1e)			(1,111,557.33)	0.00		219,949.05		
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		219,949.05		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(1,111,557.33)	0.00		0.00		
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	65,000.00	31,306.19	65,000.00	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			0.00	65,000.00	31,306.19	65,000.00	0.00	0.0%
TOTAL, REVENUES			0.00	65,000.00	31,306.19	65,000.00		
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	(342,016.74)	0.00	0.00	(342,016.74)	100.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	5,250.00	5,250.00	5,250.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	(336,766.74)	5,250.00	5,250.00	(342,016.74)	101.6%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	5,452,935.00	4,753,823.28	1,877,077.47	4,830,735.49	(76,912.21)	-1.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			5,452,935.00	4,753,823.28	1,877,077.47	4,830,735.49	(76,912.21)	-1.6%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Debt Service</b>								
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	138,316.00	138,316.00	0.00	0.00	138,316.00	100.0%
Other Debt Service - Principal		7439	500,562.00	500,562.00	0.00	0.00	500,562.00	100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			638,878.00	638,878.00	0.00	0.00	638,878.00	100.0%
<b>TOTAL, EXPENDITURES</b>			6,091,813.00	5,055,934.54	1,882,327.47	4,835,985.49		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	10,678.87	10,678.87	10,678.87	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	10,678.87	10,678.87	10,678.87	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			0.00	10,678.87	10,678.87	10,678.87		

Resource	Description	2022-23 Projected Totals
9010	Other Restricted Local	219,949.05
Total, Restricted Balance		219,949.05

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	156,500.00	210,000.00	126,259.25	210,000.00	0.00	0.0%
5) TOTAL, REVENUES			156,500.00	210,000.00	126,259.25	210,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	10,176.00	814,676.00	8,793.02	814,676.00	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			10,176.00	814,676.00	8,793.02	814,676.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			146,324.00	(604,676.00)	117,466.23	(604,676.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			146,324.00	(604,676.00)	117,466.23	(604,676.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,526,947.10	1,526,947.10		1,526,947.10	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,526,947.10	1,526,947.10		1,526,947.10		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,526,947.10	1,526,947.10		1,526,947.10		
2) Ending Balance, June 30 (E + F1e)			1,673,271.10	922,271.10		922,271.10		
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	1,673,271.10	922,271.10		922,271.10		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	6,500.00	10,000.00	8,609.19	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	150,000.00	200,000.00	117,650.06	200,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			156,500.00	210,000.00	126,259.25	210,000.00	0.00	0.0%
TOTAL, REVENUES			156,500.00	210,000.00	126,259.25	210,000.00		
<b>CERTIFICATED SALARIES</b>								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
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	10,176.00	10,176.00	5,936.00	10,176.00	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	4,500.00	2,857.02	4,500.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	800,000.00	0.00	800,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			10,176.00	814,676.00	8,793.02	814,676.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
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)			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			<b>10,176.00</b>	<b>814,676.00</b>	<b>8,793.02</b>	<b>814,676.00</b>		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
9010	Other Restricted Local	922,271.10
Total, Restricted Balance		922,271.10

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	100,000.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,225,328.60	120,000.00	91,032.24	210,000.00	90,000.00	75.0%
5) TOTAL, REVENUES			2,325,328.60	120,000.00	91,032.24	210,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	250,000.00	250,000.00	337,810.17	587,810.17	(337,810.17)	-135.1%
6) Capital Outlay		6000-6999	2,225,208.60	2,495,328.85	1,077,691.00	2,495,328.85	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			2,475,208.60	2,745,328.85	1,415,501.17	3,083,139.02		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(149,880.00)	(2,625,328.85)	(1,324,468.93)	(2,873,139.02)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	500,000.00	2,527,756.00	2,027,756.00	2,527,756.00	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			500,000.00	2,527,756.00	2,027,756.00	2,527,756.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			350,120.00	(97,572.85)	703,287.07	(345,383.02)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,451,403.79	8,451,403.79		8,451,403.79	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)			8,451,403.79	8,451,403.79		8,451,403.79		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,451,403.79	8,451,403.79		8,451,403.79		
2) Ending Balance, June 30 (E + F1e)			8,801,523.79	8,353,830.94		8,106,020.77		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	8,433,947.00	7,216,374.15		6,968,563.98		

Description	Resource Codes	Object Codes	Original Budget (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	367,576.79	1,137,456.79		1,137,456.79		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	100,000.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			100,000.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	120.00	120,000.00	1,032.24	120,000.00	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	2,225,208.60	0.00	90,000.00	90,000.00	90,000.00	New
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,225,328.60	120,000.00	91,032.24	210,000.00	90,000.00	75.0%
TOTAL, REVENUES			2,325,328.60	120,000.00	91,032.24	210,000.00		
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	250,000.00	250,000.00	337,810.17	587,810.17	(337,810.17)	-135.1%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			250,000.00	250,000.00	337,810.17	587,810.17	(337,810.17)	-135.1%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,225,208.60	2,495,328.85	1,077,691.00	2,495,328.85	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,225,208.60	2,495,328.85	1,077,691.00	2,495,328.85	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,475,208.60	2,745,328.85	1,415,501.17	3,083,139.02		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From: General Fund/CSSF		8912	500,000.00	500,000.00	0.00	500,000.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	2,027,756.00	2,027,756.00	2,027,756.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			500,000.00	2,527,756.00	2,027,756.00	2,527,756.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			500,000.00	2,527,756.00	2,027,756.00	2,527,756.00		

Resource	Description	2022-23 Projected Totals
9010	Other Restricted Local	6,968,563.98
Total, Restricted Balance		6,968,563.98



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	3,802,378.00	3,333,814.00	1,924,410.00	3,259,444.00	(74,370.00)	-2.2%
2) Federal Revenue		8100-8299	272,566.86	460,887.61	125,446.75	505,962.74	45,075.13	9.8%
3) Other State Revenue		8300-8599	435,172.14	678,440.76	311,057.56	681,157.31	2,716.55	0.4%
4) Other Local Revenue		8600-8799	145,266.00	135,266.00	61,003.68	136,807.00	1,541.00	1.1%
5) TOTAL, REVENUES			4,655,383.00	4,608,408.37	2,421,917.99	4,583,371.05		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	1,989,401.00	2,019,509.00	1,096,034.88	1,961,238.21	58,270.79	2.9%
2) Classified Salaries		2000-2999	442,206.00	469,618.79	297,639.89	457,357.40	12,261.39	2.6%
3) Employee Benefits		3000-3999	1,029,742.00	936,312.05	483,819.34	966,642.30	(30,330.25)	-3.2%
4) Books and Supplies		4000-4999	173,823.00	184,929.11	57,622.09	192,664.11	(7,735.00)	-4.2%
5) Services and Other Operating Expenses		5000-5999	1,069,973.43	1,194,049.17	395,944.10	1,318,611.46	(124,562.29)	-10.4%
6) Depreciation and Amortization		6000-6999	16,000.00	16,000.00	0.00	0.00	16,000.00	100.0%
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			4,721,145.43	4,820,418.12	2,331,060.30	4,896,513.48		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(65,762.43)	(212,009.75)	90,857.69	(313,142.43)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	177,700.00	177,700.00	177,700.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	177,700.00	177,700.00	177,700.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(65,762.43)	(212,009.75)	90,857.69	(313,142.43)		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	2,210,382.27	2,210,382.27		2,210,382.27	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)			2,210,382.27	2,210,382.27		2,210,382.27		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			2,210,382.27	2,210,382.27		2,210,382.27		
2) Ending Net Position, June 30 (E + F1e)			2,144,619.84	1,998,372.52		1,897,239.84		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	1,136,098.69	605,231.24		554,471.85		
b) Restricted Net Position		9797	335,668.00	710,041.85		668,485.56		
c) Unrestricted Net Position		9790	672,853.15	683,099.43		674,282.43		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	2,021,284.00	1,660,142.00	1,024,626.00	1,613,366.00	(46,776.00)	-2.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Education Protection Account State Aid - Current Year		8012	1,000,260.00	901,628.00	477,479.00	882,813.00	(18,815.00)	-2.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
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	780,834.00	772,044.00	422,305.00	763,265.00	(8,779.00)	-1.1%
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			3,802,378.00	3,333,814.00	1,924,410.00	3,259,444.00	(74,370.00)	-2.2%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	125,703.00	175,000.00	0.00	175,000.00	0.00	0.0%
Special Education Entitlement		8181	26,294.00	26,294.00	0.00	26,294.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	150,000.00	6,761.75	150,000.00	0.00	0.0%
Donated Food Commodities		8221	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	30,715.00	(6,366.00)	(6,366.00)	(6,366.00)	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	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
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, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	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	89,854.86	115,959.61	125,051.00	161,034.74	45,075.13	38.9%
TOTAL, FEDERAL REVENUE			272,566.86	460,887.61	125,446.75	505,962.74	45,075.13	9.8%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	13,074.00	11,191.45	11,693.00	12,023.00	831.55	7.4%
Lottery - Unrestricted and Instructional Materials		8560	80,564.00	73,733.17	14,246.97	75,382.17	1,649.00	2.2%
After School Education and Safety (ASES)	6010	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)
Charter School Facility Grant	6030	8590	50,000.00	50,000.00	11,157.45	50,000.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	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%
Career Technical Education Incentive Grant Program	6387	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%
All Other State Revenue	All Other	8590	291,534.14	543,516.14	273,960.14	543,752.14	236.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>435,172.14</b>	<b>678,440.76</b>	<b>311,057.56</b>	<b>681,157.31</b>	<b>2,716.55</b>	<b>0.4%</b>
<b>OTHER LOCAL REVENUE</b>								
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	22,651.00	22,651.00	13,297.04	25,192.00	2,541.00	11.2%
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%
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%
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	12,000.00	2,000.00	470.64	1,000.00	(1,000.00)	-50.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	110,615.00	110,615.00	47,236.00	110,615.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>145,266.00</b>	<b>135,266.00</b>	<b>61,003.68</b>	<b>136,807.00</b>	<b>1,541.00</b>	<b>1.1%</b>
<b>TOTAL, REVENUES</b>			<b>4,655,383.00</b>	<b>4,608,408.37</b>	<b>2,421,917.99</b>	<b>4,583,371.05</b>		
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	1,637,220.00	1,526,325.00	890,685.20	1,468,055.21	58,269.79	3.8%
Certificated Pupil Support Salaries		1200	93,574.00	93,574.00	55,595.93	93,574.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	217,757.00	331,010.00	129,933.75	331,009.00	1.00	0.0%
Other Certificated Salaries		1900	40,850.00	68,600.00	19,820.00	68,600.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>1,989,401.00</b>	<b>2,019,509.00</b>	<b>1,096,034.88</b>	<b>1,961,238.21</b>	<b>58,270.79</b>	<b>2.9%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	82,819.00	78,524.00	33,317.93	57,076.00	21,448.00	27.3%
Classified Support Salaries		2200	82,925.00	110,368.00	86,572.27	110,368.00	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	134,231.00	145,485.32	97,413.32	150,946.32	(5,461.00)	-3.8%
Other Classified Salaries		2900	142,231.00	135,241.47	80,336.37	138,967.08	(3,725.61)	-2.8%
TOTAL, CLASSIFIED SALARIES			442,206.00	469,618.79	297,639.89	457,357.40	12,261.39	2.6%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	480,346.00	390,988.85	195,693.97	418,396.72	(27,407.87)	-7.0%
PERS		3201-3202	73,450.00	93,093.54	54,121.63	101,094.54	(8,001.00)	-8.6%
OASDI/Medicare/Alternative		3301-3302	64,227.00	66,284.59	38,995.30	64,916.21	1,368.38	2.1%
Health and Welfare Benefits		3401-3402	359,106.00	336,115.80	165,346.16	333,716.18	2,399.62	0.7%
Unemployment Insurance		3501-3502	5,282.00	5,420.84	6,968.34	5,009.95	410.89	7.6%
Workers' Compensation		3601-3602	47,331.00	44,408.43	22,693.94	43,508.70	899.73	2.0%
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			1,029,742.00	936,312.05	483,819.34	966,642.30	(30,330.25)	-3.2%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	17,833.00	21,833.00	249.72	21,833.00	0.00	0.0%
Books and Other Reference Materials		4200	6,000.00	6,000.00	1,627.04	6,000.00	0.00	0.0%
Materials and Supplies		4300	120,490.00	115,117.55	44,858.17	77,977.55	37,140.00	32.3%
Noncapitalized Equipment		4400	29,500.00	41,978.56	10,887.16	86,853.56	(44,875.00)	-106.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			173,823.00	184,929.11	57,622.09	192,664.11	(7,735.00)	-4.2%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	21,000.00	24,850.00	8,577.44	25,350.00	(500.00)	-2.0%
Dues and Memberships		5300	16,125.00	13,600.00	16,166.86	16,232.00	(2,632.00)	-19.4%
Insurance		5400-5450	32,372.00	32,372.00	32,370.00	32,372.00	0.00	0.0%
Operations and Housekeeping Services		5500	45,663.00	45,663.00	31,921.47	49,500.00	(3,837.00)	-8.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	111,500.00	128,500.00	71,678.99	164,105.00	(35,605.00)	-27.7%
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	100,000.00	42,131.25	100,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	826,313.43	831,795.65	186,424.38	913,783.94	(81,988.29)	-9.9%
Communications		5900	17,000.00	17,268.52	6,673.71	17,268.52	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,069,973.43	1,194,049.17	395,944.10	1,318,611.46	(124,562.29)	-10.4%
<b>DEPRECIATION AND AMORTIZATION</b>								
Depreciation Expense		6900	16,000.00	16,000.00	0.00	0.00	16,000.00	100.0%
Amortization Expense—Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			16,000.00	16,000.00	0.00	0.00	16,000.00	100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								

Description	Resource Codes	Object Codes	Original Budget (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 for Instruction Under Interdistrict Attendance Agreements		7110	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	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								
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENSES</b>			4,721,145.43	4,820,418.12	2,331,060.30	4,896,513.48		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	177,700.00	177,700.00	177,700.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	177,700.00	177,700.00	177,700.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	177,700.00	177,700.00	177,700.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	177,700.00	177,700.00	177,700.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
<b>(a - b + c - d + e)</b>			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)	12.22
5810	Other Restricted Federal	614.00
6266	Educator Effectiveness, FY 2021-22	60,341.47
6300	Lottery: Instructional Materials	104,601.65
6500	Special Education	62,088.21
6546	Mental Health- Related Services	9,567.50
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	213,112.00
7311	Classified School Employee Professional Development Block Grant	1,417.00
7388	SB 117 COVID- 19 LEA Response Funds	1,796.00
7412	A-G Access/Success Grant	10,190.00
7413	A-G Learning Loss Mitigation Grant	3,820.00
7425	Expanded Learning Opportunities (ELO) Grant	3,414.74
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	4,265.28
7435	Learning Recovery Emergency Block Grant	183,272.00
7810	Other Restricted State	4,628.00
9010	Other Restricted Local	5,345.49
Total, Restricted Net Position		668,485.56

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:

**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	4,650.85	4,612.10		
	Charter School	0.00	0.00		
	<b>Total ADA</b>	<b>4,650.85</b>	<b>4,612.10</b>	<b>(.8%)</b>	<b>Met</b>
1st Subsequent Year (2023-24)	District Regular	4,443.08	4,606.99		
	Charter School				
	<b>Total ADA</b>	<b>4,443.08</b>	<b>4,606.99</b>	<b>3.7%</b>	<b>Not Met</b>
2nd Subsequent Year (2024-25)	District Regular	4,230.24	4,197.30		
	Charter School				
	<b>Total ADA</b>	<b>4,230.24</b>	<b>4,197.30</b>	<b>(.8%)</b>	<b>Met</b>

**1B. Comparison of District ADA to the Standard**

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

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

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

LCFF Calculator calculates funded ADA based on a three year average. Enrollment is declining, ultimately reducing the funded ADA.

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:

**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		
<b>Current Year (2022-23)</b>				
District Regular	4,517.00	4,513.00		
Charter School				
<b>Total Enrollment</b>	<b>4,517.00</b>	<b>4,513.00</b>	<b>(.1%)</b>	<b>Met</b>
<b>1st Subsequent Year (2023-24)</b>				
District Regular	4,493.00	4,494.00		
Charter School				
<b>Total Enrollment</b>	<b>4,493.00</b>	<b>4,494.00</b>	<b>0.0%</b>	<b>Met</b>
<b>2nd Subsequent Year (2024-25)</b>				
District Regular	4,477.00	4,497.00		
Charter School				
<b>Total Enrollment</b>	<b>4,477.00</b>	<b>4,497.00</b>	<b>.4%</b>	<b>Met</b>

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

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

- 1a. STANDARD MET - Enrollment projections have not changed since 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	4,806	5,407	
Charter School			
<b>Total ADA/Enrollment</b>	<b>4,806</b>	<b>5,407</b>	<b>88.9%</b>
Second Prior Year (2020-21)			
District Regular	4,807	5,077	
Charter School			
<b>Total ADA/Enrollment</b>	<b>4,807</b>	<b>5,077</b>	<b>94.7%</b>
First Prior Year (2021-22)			
District Regular	4,793	4,514	
Charter School			
<b>Total ADA/Enrollment</b>	<b>4,793</b>	<b>4,514</b>	<b>106.2%</b>
Historical Average Ratio:			96.6%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>			<b>97.1%</b>

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

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

Fiscal Year	Estimated P-2 ADA	Enrollment	Ratio of ADA to Enrollment	Status
	(Form AI, Lines A4 and C4)	CBEDS/Projected (Criterion 2, Item 2A)		
Current Year (2022-23)				
District Regular	4,180	4,513		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>4,180</b>	<b>4,513</b>	<b>92.6%</b>	<b>Met</b>
1st Subsequent Year (2023-24)				
District Regular	4,164	4,494		
Charter School				
<b>Total ADA/Enrollment</b>	<b>4,164</b>	<b>4,494</b>	<b>92.7%</b>	<b>Met</b>
2nd Subsequent Year (2024-25)				
District Regular	4,166	4,497		
Charter School				
<b>Total ADA/Enrollment</b>	<b>4,166</b>	<b>4,497</b>	<b>92.6%</b>	<b>Met</b>

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

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

- 1a. STANDARD 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:

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
	Current Year (2022-23)	51,233,309.00		
1st Subsequent Year (2023-24)	51,192,250.86	51,023,675.00	(.3%)	Met
2nd Subsequent Year (2024-25)	50,778,874.28	50,489,125.00	(.6%)	Met

**4B. Comparison of District LCFF Revenue to the Standard**

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

1a. STANDARD MET - LCFF revenue has 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)

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000- 3999)	Total Expenditures (Form 01, Objects 1000- 7499)	
	Third Prior Year (2019-20)	35,913,259.74	
Second Prior Year (2020-21)	34,773,952.00	38,239,252.18	90.9%
First Prior Year (2021-22)	35,182,019.49	39,607,576.56	88.8%
	Historical Average Ratio:		90.5%

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3%	3%	3%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	87.5% to 93.5%	87.5% to 93.5%	87.5% to 93.5%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000- 3999)	Total Expenditures (Form 011, Objects 1000- 7499)		
	Current Year (2022-23)	40,370,097.72		
1st Subsequent Year (2023-24)	40,508,926.58	43,971,355.90	92.1%	Met
2nd Subsequent Year (2024-25)	40,651,105.10	43,938,423.42	92.5%	Met

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

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

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

Explanation:  
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

Object Range / Fiscal Year	First Interim	Second Interim	Percent Change	Change Is Outside Explanation Range
	Projected Year Totals (Form 01CSI, Item 6A)	Projected Year Totals (Fund 01) (Form MYPI)		

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

Current Year (2022-23)	7,196,815.31	7,001,367.42	-2.7%	No
1st Subsequent Year (2023-24)	2,354,280.00	2,521,700.00	7.1%	Yes
2nd Subsequent Year (2024-25)	2,256,492.00	2,314,300.00	2.6%	No

Explanation:  
(required if Yes)

Spending monies recognized as unearned revenue has caused a change outside of the District's explanation percentage range.

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

Current Year (2022-23)	13,783,282.01	14,199,829.31	3.0%	No
1st Subsequent Year (2023-24)	5,894,410.00	7,069,691.00	19.9%	Yes
2nd Subsequent Year (2024-25)	5,415,922.00	6,571,851.00	21.3%	Yes

Explanation:  
(required if Yes)

Spending monies recognized as unearned revenue has caused a change outside of the District's explanation percentage range.

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

Current Year (2022-23)	5,788,960.68	6,006,061.73	3.8%	No
1st Subsequent Year (2023-24)	6,207,364.00	4,603,065.00	-25.8%	Yes
2nd Subsequent Year (2024-25)	6,314,970.00	4,603,065.00	-27.1%	Yes

Explanation:  
(required if Yes)

Donation accounts are reflected as they are received.

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

Current Year (2022-23)	2,804,641.09	3,379,964.75	20.5%	Yes
1st Subsequent Year (2023-24)	2,121,096.00	2,202,540.00	3.8%	No
2nd Subsequent Year (2024-25)	2,078,677.00	1,971,844.00	-5.1%	Yes

Explanation:  
(required if Yes)

Budget was updated to match multi year contract payment schedule.

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

Current Year (2022-23)	7,722,505.68	7,813,037.30	1.2%	No
1st Subsequent Year (2023-24)	6,336,951.00	6,515,011.00	2.8%	No
2nd Subsequent Year (2024-25)	6,083,473.00	6,254,411.00	2.8%	No

Explanation:  
(required if Yes)

Staffing agency contracts for hard to fill positions have increased.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2022-23)	26,769,058.00	27,207,258.46	1.6%	Met
1st Subsequent Year (2023-24)	14,456,054.00	14,194,456.00	-1.8%	Met
2nd Subsequent Year (2024-25)	13,987,384.00	13,489,216.00	-3.6%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2022-23)	10,527,146.77	11,193,002.05	6.3%	Not Met
1st Subsequent Year (2023-24)	8,458,047.00	8,717,551.00	3.1%	Met
2nd Subsequent Year (2024-25)	8,162,150.00	8,226,255.00	.8%	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)

Budget was updated to match multi year contract payment schedule.

**Explanation:**

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

Staffing agency contracts for hard to fill positions have increased.

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.

	Required Minimum Contribution	Second Interim Contribution	Status
		Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	
1. OMMA/RMA Contribution	1,806,546.50	2,077,077.99	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		2,054,681.83	

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

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

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

**8. CRITERION: Deficit Spending**

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

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

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

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

Fiscal Year	Projected Year Totals			
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000- 7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Current Year (2022-23)	(5,019,486.49)	47,691,689.17	10.5%
1st Subsequent Year (2023-24)	(1,801,405.83)	44,471,355.90	4.1%	Not Met
2nd Subsequent Year (2024-25)	(2,427,276.35)	44,438,423.42	5.5%	Not Met

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

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

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

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

Deficit spending is due to transfer from general fund to fund 40 to address facility, infrastructure and technology needs.

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)	14,881,968.74	
1st Subsequent Year (2023-24)	10,774,591.28	Met	
2nd Subsequent Year (2024-25)	5,630,065.30	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)	11,391,672.00	

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

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

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

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

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

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

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4, Subsequent Years, Form MYPI, Line F2, if available.)	4,180.17	4,164.00	4,166.00
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

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

East County 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)
b. Special Education Pass-through Funds	0.00		

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	78,232,389.85	69,165,416.53	69,176,721.05
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)	78,232,389.85	69,165,416.53	69,176,721.05
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	2,346,971.70	2,074,962.50	2,075,301.63

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

0.00	0.00	0.00
<b>2,346,971.70</b>	<b>2,074,962.50</b>	<b>2,075,301.63</b>

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

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year	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)	2,346,977.00	2,074,963.00	2,075,302.00
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)	(1.30)	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)	2,346,975.70	2,074,963.00	2,075,302.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.00%	3.00%	3.00%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>2,346,971.70</b>	<b>2,074,962.50</b>	<b>2,075,301.63</b>
Status:	Met	Met	Met

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

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

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

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

---

---

**SUPPLEMENTAL INFORMATION**

---

---

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

**S1. Contingent Liabilities**

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

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

**S2. Use of One-time Revenues for Ongoing Expenditures**

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

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

**S3. Temporary Interfund Borrowings**

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

1b. If Yes, identify the interfund borrowings:

**S4. Contingent Revenues**

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

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

**S5. Contributions**

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since 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
<b>1a. Contributions, Unrestricted General Fund</b>					
<b>(Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2022-23)	(9,819,273.16)	(9,722,929.93)	-1.0%	(96,343.23)	Met
1st Subsequent Year (2023-24)	(8,620,942.00)	(9,722,929.93)	12.8%	1,101,987.93	Not Met
2nd Subsequent Year (2024-25)	(8,620,942.00)	(9,722,929.93)	12.8%	1,101,987.93	Not Met
<b>1b. Transfers In, General Fund *</b>					
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
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2022-23)	2,527,756.00	2,527,756.00	0.0%	0.00	Met
1st Subsequent Year (2023-24)	0.00	500,000.00	New	500,000.00	Not Met
2nd Subsequent Year (2024-25)	0.00	500,000.00	New	500,000.00	Not Met
<b>1d. Capital Project Cost Overruns</b>					
Have capital project cost overruns occurred since first interim projections that may impact the general fund operational budget?				<span style="border: 1px solid black; padding: 5px;">No</span>	

\* 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)

First Interim was understated due to the increase in Special Education costs.

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

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

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

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

Annual deferred maintenance transfer was erroneously left out at fist interim and corrected at second.

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

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

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

DATA ENTRY: If 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	15	Fund 01	Fund 01, Object 74XX	500,477
Certificates of Participation				
General Obligation Bonds	30	Fund 51, Object 8XXX	Fund 51, Object 74XX	62,872,171
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	on-going	Funds 01, 12, 13, Object 8XXX	Funds 01, 12, 13 Object 1000-2999	
Other Long-term Commitments (do not include OPEB):				
District-wide Energy Saving Project	15	Fund 01	Funds 01	8,493,537
<b>TOTAL:</b>				<b>71,866,185</b>

Type of Commitment (continued)	Prior Year	Current Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds	2,879,901	2,434,620	2,425,540	2,416,121
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
District-wide Energy Saving Project	0	643,392	643,392	643,392
<b>Total Annual Payments:</b>	<b>2,879,901</b>	<b>3,078,012</b>	<b>3,068,932</b>	<b>3,059,513</b>

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

Yes

Yes

Yes



---

---

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

---

---

DATA ENTRY: Enter an explanation if Yes.

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

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

Increase is due to STRS-on-behalf

---

---

**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)

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

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

2 OPEB Liabilities

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. Total OPEB liability	16,352,785.00	16,352,785.00
b. OPEB plan(s) fiduciary net position (if applicable)	657,320.00	657,320.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	15,695,465.00	15,695,465.00

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.

3 OPEB Contributions

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

	First Interim (Form 01CSI, Item S7A)	Second Interim
Current Year (2022-23)	0.00	0.00
1st Subsequent Year (2023-24)	0.00	0.00
2nd Subsequent Year (2024-25)	0.00	0.00

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

Current Year (2022-23)	816,168.44	809,175.23
1st Subsequent Year (2023-24)	816,168.44	809,175.23
2nd Subsequent Year (2024-25)	816,168.44	809,175.23

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

Current Year (2022-23)	816,168.44	809,175.23
1st Subsequent Year (2023-24)	816,168.44	809,175.23
2nd Subsequent Year (2024-25)	816,168.44	809,175.23

d. Number of retirees receiving OPEB benefits

Current Year (2022-23)	87	77
1st Subsequent Year (2023-24)	87	77
2nd Subsequent Year (2024-25)	87	77

4. Comments:



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

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

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

No

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

n/a

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

n/a

2 Self-Insurance Liabilities

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

a. Accrued liability for self-insurance programs


b. Unfunded liability for self-insurance programs

3 Self-Insurance Contributions

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

a. Required contribution (funding) for self-insurance programs

Current Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)


b. Amount contributed (funded) for self-insurance programs

Current Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)


4 Comments:

**S8. Status of Labor Agreements**

Analyze the status of all employee labor agreements. Identify new labor agreements that have been ratified since 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?

Yes

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

If No, continue with section S8A.

**Certificated (Non-management) Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of certificated (non-management) full-time-equivalent (FTE) positions	267.5	263.6	257.6	256.6

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

**Negotiations Settled Since First Interim**

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

[ ]

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

[ ]

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date: [ ] End Date: [ ]

5. Salary settlement:

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

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

--	--	--

**One Year Agreement**

Total cost of salary settlement  
% change in salary schedule from prior year

--	--	--

or

**Multiyear Agreement**

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

--	--	--

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

[ ]

**Negotiations Not Settled**

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

--

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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


**Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections**

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

--

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

--	--	--

If Yes, explain the nature of the new costs:

--

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

**Certificated (Non-management) Step and Column Adjustments**

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


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

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

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


**Certificated (Non-management) - Other**

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

---



---



---



---



---



---

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

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

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

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

If Yes, complete number of FTEs, then skip to section S8C.  
 If No, continue with section S8B.

**Classified (Non-management) Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of classified (non-management) FTE positions	213.3	213.3	202.9	202.9

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

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.  
 If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.  
 If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

**Negotiations Settled Since First Interim 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:

4. Period covered by the agreement: Begin Date:  End Date:

5. Salary settlement:

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	<input type="text"/>	<input type="text"/>	<input type="text"/>

**One Year Agreement**

Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year	<input type="text"/>	<input type="text"/>	<input type="text"/>

or

**Multiyear Agreement**

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

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

**Negotiations Not Settled**

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

7. Amount included for any tentative salary schedule increases

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

**Classified (Non-management) Prior Year Settlements Negotiated Since First Interim**  
 Are any new costs negotiated since first interim projections for prior year settlements included in the interim?

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

If Yes, explain the nature of the new costs:

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

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

---

---

---

---

---

---

---

---

---

---



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

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

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

Were all managerial/confidential labor negotiations settled as of first interim projections?

Yes

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

If No, continue with section S8C.

**Management/Supervisor/Confidential Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of management, supervisor, and confidential FTE positions	26.0	27.0	27.0	27.0

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.

No

Negotiations Settled Since First Interim Projections

2. Salary settlement:

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

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

Total cost of salary settlement

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


Negotiations Not Settled

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

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

4. Amount included for any tentative salary schedule increases

--	--	--

**Management/Supervisor/Confidential**

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

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

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


**Management/Supervisor/Confidential**

**Step and Column Adjustments**

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

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


**Management/Supervisor/Confidential**

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

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

- Are costs of other benefits included in the interim and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year


**S9. Status of Other Funds**

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

---

---

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

---

---

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

1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?
- If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.
2. If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.
- \_\_\_\_\_
- \_\_\_\_\_
- \_\_\_\_\_
- \_\_\_\_\_
- \_\_\_\_\_
- \_\_\_\_\_

---

---

**ADDITIONAL FISCAL INDICATORS**

---

---

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

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

---

---

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	4,610.67	4,650.85	4,178.30	4,612.10	(38.75)	-1.0%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.0%
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.0%
<b>4. Total, District Regular ADA</b> (Sum of Lines A1 through A3)	4,610.67	4,650.85	4,178.30	4,612.10	(38.75)	-1.0%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.0%
<b>g. Total, District Funded County Program ADA</b> (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.0%
<b>6. TOTAL DISTRICT ADA</b> (Sum of Line A4 and Line A5g)	4,610.67	4,650.85	4,178.30	4,612.10	(38.75)	-1.0%
<b>7. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>8. Charter School ADA</b> (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>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education Grant ADA</b>						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0.0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0.0%
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>2. District Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.0%
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>4. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>5. County Operations Grant ADA</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>6. Charter School ADA</b> (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
<b>SUMMARY OF FUNDING</b>								
<b>General Assumptions</b>								
COLA & Augmentation	3.26%	0.00%	5.07%	13.26%	5.38%	4.02%	3.72%	3.47%
Base Grant Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
<b>LCFF Entitlement</b>								
Base Grant	\$38,026,082	\$37,552,160	\$39,430,852	\$42,881,977	\$43,180,665	\$42,779,219	\$44,493,562	\$45,990,041
Grade Span Adjustment	1,836,870	1,801,497	1,893,346	2,056,679	2,063,597	2,027,007	2,072,001	2,141,839
Supplemental Grant	3,642,676	3,573,311	3,766,287	3,860,231	3,657,546	3,435,741	3,570,647	-
Concentration Grant	-	-	-	-	-	-	-	-
Add-ons: Targeted Instructional Improvement Block Grant	348,280	348,280	348,280	348,280	348,280	348,280	348,280	348,280
Add-ons: Home-to-School Transportation	495,341	495,341	495,341	495,341	521,990	542,974	563,173	582,715
Add-ons: Small School District Bus Replacement Program	-	-	-	-	-	-	-	-
Add-ons: Transitional Kindergarten	-	-	-	406,366	428,228	445,443	462,014	-
<b>Total LCFF Entitlement Before Adjustments, ERT &amp; Additional State Aid</b>	<b>\$44,349,249</b>	<b>\$43,770,589</b>	<b>\$45,934,106</b>	<b>\$50,048,874</b>	<b>\$50,200,306</b>	<b>\$49,578,664</b>	<b>\$51,509,677</b>	<b>\$49,062,875</b>
Miscellaneous Adjustments	-	-	-	-	-	-	-	-
Economic Recovery Target	-	-	-	-	-	-	-	-
Additional State Aid	-	-	-	-	-	-	-	-
<b>Total LCFF Entitlement</b>	<b>44,349,249</b>	<b>43,770,589</b>	<b>45,934,106</b>	<b>50,048,874</b>	<b>50,200,306</b>	<b>49,578,664</b>	<b>51,509,677</b>	<b>49,062,875</b>
<b>LCFF Entitlement Per ADA</b>	<b>\$ 9,110</b>	<b>\$ 9,107</b>	<b>\$ 9,563</b>	<b>\$ 10,852</b>	<b>\$ 11,391</b>	<b>\$ 11,812</b>	<b>\$ 12,243</b>	<b>\$ 11,673</b>
<b>Components of LCFF By Object Code</b>								
State Aid (Object Code 8011)	\$ 30,141,983	\$ 19,442,292	\$ 17,740,229	\$ 25,594,043	\$ 25,459,349	\$ 24,771,274	\$ 25,966,903	\$ 36,038,938
EPA (for LCFF Calculation purposes)	\$ 3,976,559	\$ 13,671,150	\$ 16,874,528	\$ 12,148,646	\$ 12,232,898	\$ 12,119,205	\$ 12,600,208	\$ 13,023,937
<b>Local Revenue Sources:</b>								
Property Taxes (Object 8021 to 8089)	\$ 11,059,272	\$ 11,530,884	\$ 12,056,042	\$ 13,069,450	\$ 13,330,839	\$ 13,597,456	\$ 13,869,405	\$ -
In-Lieu of Property Taxes (Object Code 8096)	(828,565)	(873,737)	(736,693)	(763,265)	(822,780)	(909,271)	(926,839)	-
Property Taxes net of In-Lieu	\$ 10,230,707	\$ 10,657,147	\$ 11,319,349	\$ 12,306,185	\$ 12,508,059	\$ 12,688,185	\$ 12,942,566	\$ -
<b>TOTAL FUNDING</b>	<b>44,349,249</b>	<b>43,770,589</b>	<b>45,934,106</b>	<b>50,048,874</b>	<b>50,200,306</b>	<b>49,578,664</b>	<b>51,509,677</b>	<b>49,062,875</b>
Basic Aid Status	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid
Excess Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EPA in Excess to LCFF Funding (P-2 plus Current Year Accrual)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total LCFF Entitlement</b>	<b>44,349,249</b>	<b>43,770,589</b>	<b>45,934,106</b>	<b>50,048,874</b>	<b>50,200,306</b>	<b>49,578,664</b>	<b>51,509,677</b>	<b>49,062,875</b>
<b>SUMMARY OF EPA</b>								
% of Adjusted Revenue Limit - Annual	16.13801139%	82.74488538%	73.31789035%	73.31789035%	73.31789035%	73.31789035%	73.31789035%	73.31789035%
% of Adjusted Revenue Limit - P-2	16.08698870%	70.06785065%	73.31789035%	42.11134218%	42.11134218%	42.11134218%	42.11134218%	42.11134218%
EPA (for LCFF Calculation purposes)	\$ 3,976,559	\$ 13,671,150	\$ 16,874,528	\$ 12,148,646	\$ 12,232,898	\$ 12,119,205	\$ 12,600,208	\$ 13,023,937
EPA, Current Year (Object Code 8012) (P-2 plus Current Year Accrual)	\$ 3,976,559	\$ 13,671,150	\$ 16,874,528	\$ 12,148,646	\$ 12,232,898	\$ 12,119,205	\$ 12,600,208	\$ 13,023,937
EPA, Prior Year Adjustment (Object Code 8019) (P-A less Prior Year Accrual)	\$ 60,411.00	\$ 5,195.00	\$ (51,562.00)	\$ -	\$ -	\$ -	\$ -	\$ -
Accrual (from Data Entry tab)	-	-	-	-	-	-	-	-



	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
<b>Lakeside Union Elementary (68189) - LUSD 2022-23 2nd Interim</b>								
<b>1/31/2023</b>								
<b>LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES</b>								
Base Grant (Excludes add-ons for TIG and Transportation)	\$ 39,862,952	\$ 39,353,657	\$ 41,324,198	\$ 44,938,656	\$ 45,244,262	\$ 44,806,226	\$ 46,565,563	\$ 48,131,880
Supplemental and Concentration Grant funding in the LCAP year	\$ 3,642,676	\$ 3,573,311	\$ 3,766,287	\$ 3,860,231	\$ 3,657,546	\$ 3,435,741	\$ 3,570,647	\$ -
Percentage to Increase or Improve Services	9.14%	9.08%	9.11%	8.59%	8.08%	7.67%	7.67%	0.00%
<b>SUMMARY OF STUDENT POPULATION</b>								
Unduplicated Pupil Population	4,980	4,679	4,515	4,513	4,494	4,497	4,537	-
Enrollment	-	-	-	-	-	-	-	-
COE Enrollment	4,980	4,679	4,515	4,513	4,494	4,497	4,537	0
<b>Total Enrollment</b>	2,303	2,145	2,011	1,731	1,723	1,724	1,739	-
Unduplicated Pupil Count	-	-	-	-	-	-	-	-
COE Unduplicated Pupil Count	2,303	2,145	2,011	1,731	1,723	1,724	1,739	0
<b>Total Unduplicated Pupil Count</b>	45,6900%	45,4000%	45,5700%	42,9500%	40,4200%	38,3400%	38,3400%	0,0000%
Rolling %, Supplemental Grant	45,6900%	45,4000%	45,5700%	42,9500%	40,4200%	38,3400%	38,3400%	0,0000%
Rolling %, Concentration Grant	45,6900%	45,4000%	45,5700%	42,9500%	40,4200%	38,3400%	38,3400%	0,0000%

	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
<b>SUMMARY OF LCFF ADA</b>								
<b>Third Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)</b>								
Grades TK-3			2,247.84	2,247.84	2,247.84	1,976.28	1,933.51	1,906.99
Grades 4-6			1,532.95	1,532.95	1,532.95	1,366.31	1,361.52	1,399.21
Grades 7-8			1,011.81	1,011.81	1,011.81	892.58	885.14	857.31
Grades 9-12			-	-	-	-	-	-
<b>LCFF Subtotal</b>			4,792.60	4,792.60	4,792.60	4,235.17	4,180.17	4,163.51
NSS			-	-	-	-	-	-
<b>Combined Subtotal</b>			4,792.60	4,792.60	4,792.60	4,235.17	4,180.17	4,163.51
<b>Second Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)</b>								
Grades TK-3			2,247.84	2,247.84	1,976.28	1,933.51	1,906.99	1,910.65
Grades 4-6			1,532.95	1,532.95	1,366.31	1,361.52	1,399.21	1,376.60
Grades 7-8			1,011.81	1,011.81	892.58	885.14	900.91	915.76
Grades 9-12			-	-	-	-	-	-
<b>LCFF Subtotal</b>			4,792.60	4,792.60	4,235.17	4,180.17	4,163.51	4,203.01
NSS			-	-	-	-	-	-
<b>Combined Subtotal</b>			4,792.60	4,792.60	4,235.17	4,180.17	4,163.51	4,203.01
<b>Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)</b>								
Grades TK-3	2,292.00	2,247.84	2,247.84	1,976.28	1,933.51	1,906.99	1,910.65	1,910.65
Grades 4-6	1,567.25	1,532.95	1,532.95	1,366.31	1,361.52	1,399.21	1,353.99	1,376.60
Grades 7-8	995.12	1,011.81	1,011.81	892.58	885.14	857.31	900.91	915.76
Grades 9-12	-	-	-	-	-	-	-	-
<b>LCFF Subtotal</b>	4,854.37	4,792.60	4,792.60	4,235.17	4,180.17	4,163.51	4,163.55	4,203.01
NSS	-	-	-	-	-	-	-	-
<b>Combined Subtotal</b>	4,854.37	4,792.60	4,792.60	4,235.17	4,180.17	4,163.51	4,163.55	4,203.01
<b>Prior 3-Year Average ADA (adjusted for +/- current year charter shift)</b>								
Grades TK-3			2,157.32	2,157.32	2,052.54	1,938.93	1,917.05	1,909.43
Grades 4-6			1,477.40	1,477.40	1,420.26	1,375.68	1,371.57	1,376.60
Grades 7-8			972.07	972.07	929.84	878.34	881.12	891.33
Grades 9-12			-	-	-	-	-	-
<b>LCFF Subtotal</b>			4,606.79	4,606.79	4,402.64	4,192.95	4,169.74	4,177.36
NSS			-	-	-	-	-	-
<b>Combined Subtotal</b>			4,606.79	4,606.79	4,402.64	4,192.95	4,169.74	4,177.36
<b>Current Year Charter Shift ADA for the Hold Harmless and Prior 3-Year Average</b>								
	(9.13)	-	-	-	-	-	-	-
<b>Current Year ADA</b>								
Grades TK-3	2,247.84	2,247.84	1,976.28	1,933.51	1,906.99	1,910.65	1,910.65	-
Grades 4-6	1,532.95	1,532.95	1,366.31	1,361.52	1,399.21	1,353.99	1,376.60	-
Grades 7-8	1,011.81	1,011.81	892.58	885.14	857.31	900.91	915.76	-
Grades 9-12	-	-	-	-	-	-	-	-
<b>LCFF Subtotal</b>	4,792.60	4,792.60	4,235.17	4,180.17	4,163.51	4,165.55	4,203.01	-
NSS	-	-	-	-	-	-	-	-
<b>Combined Subtotal</b>	4,792.60	4,792.60	4,235.17	4,180.17	4,163.51	4,165.55	4,203.01	-
<b>Change in LCFF ADA (excludes NSS ADA)</b>								
	(61.77)	-	(557.43)	(55.00)	(16.66)	2.04	37.46	(4,203.01)
	Decline	No Change	Decline	Decline	Decline	Increase	Increase	Decline

		1/31/2023									
		2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27		
<b>Lakeside Union Elementary (68189) - LUSD 2022-23 2nd Interim</b>											
<b>2021-22 Proxy ADA Determination - for School District Calculations only. Funding for charter schools under Section 123 of AB 181 will be allocated outside of the LCFF and apportioned as a one-time categorical funding.</b>											
<b>Yield Calculation</b>											
Total ADA		4,806.52		4,245.64							
Total Enrollment		4,980.00		4,515.00							
Attendance Yield		96.5165%		94.0341%							
<b>Quotient</b>											
<b>2021-22 Proxy ADA</b>											
Grades TK-3											
Grades 4-6											
Grades 7-8											
Grades 9-12											
Subtotal											
<b>NSS</b>											
<b>Combined Subtotal</b>											
<b>Funded LCFF ADA (greater of current year, prior year or 3-prior year average)</b>											
Grades TK-3		2,292.00	2,247.84	2,247.84	2,157.32	2,052.54	1,938.93	1,910.65	1,910.65		
Grades 4-6		1,567.25	1,532.95	1,532.95	1,477.40	1,420.26	1,375.68	1,376.60	1,376.60		
Grades 7-8		995.12	1,011.81	1,011.81	972.07	929.84	878.34	915.76	915.76		
Grades 9-12											
Subtotal		4,854.37	4,792.60	4,792.60	4,606.79	4,402.64	4,192.95	4,203.01	4,203.01		
		Prior	Current	Prior	3-PY Average	3-PY Average	3-PY Average	Current	Prior		
<b>Funded NSS ADA</b>											
Grades TK-3		-	-	-	-	-	-	-	-		
Grades 4-6		-	-	-	-	-	-	-	-		
Grades 7-8		-	-	-	-	-	-	-	-		
Grades 9-12		-	-	-	-	-	-	-	-		
Subtotal		-	-	-	-	-	-	-	-		
<b>NPS, CDS, &amp; COE Operated</b>											
Grades TK-3		1.22	1.22	0.79	0.79	0.79	0.79	0.79	-		
Grades 4-6		8.66	8.66	1.06	2.61	2.66	1.79	1.82	-		
Grades 7-8		4.04	4.04	8.62	1.91	0.90	1.77	1.75	-		
Grades 9-12		-	-	-	-	-	-	-	-		
Subtotal		13.92	13.92	10.47	5.31	4.35	4.35	4.36	-		
<b>ACTUAL ADA (Current Year Only)</b>											
Grades TK-3		2,249.06	2,249.06	1,977.07	1,934.30	1,907.78	1,911.44	1,911.44	-		
Grades 4-6		1,541.61	1,541.61	1,367.37	1,364.13	1,401.87	1,355.78	1,378.42	-		
Grades 7-8		1,015.85	1,015.85	901.20	887.05	858.21	902.68	917.51	-		
Grades 9-12		-	-	-	-	-	-	-	-		
Total Actual ADA		4,806.52	4,806.52	4,245.64	4,185.48	4,167.86	4,169.90	4,207.37	-		
<b>TOTAL FUNDED ADA</b>											
Grades TK-3		2,293.22	2,249.06	2,248.63	2,158.11	2,053.33	1,939.72	1,911.44	1,910.65		
Grades 4-6		1,575.91	1,541.61	1,534.01	1,480.01	1,422.92	1,377.47	1,378.42	1,376.60		
Grades 7-8		999.16	1,015.85	1,020.43	973.98	930.74	880.11	917.51	915.76		
Grades 9-12		-	-	-	-	-	-	-	-		
Total		4,868.29	4,806.52	4,803.07	4,612.10	4,406.99	4,197.30	4,207.37	4,203.01		
		61.77	-	557.43	426.62	239.13	27.40	-	4,203.01		
<b>Funded Difference (Funded ADA less Actual ADA)</b>											
<b>FUNDED ADA for the Transitional Kindergarten Add-on</b>											
Current Year TK ADA				144.46	144.46	144.46	144.46	144.46			

	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
<b>Lakeside Union Elementary (68189) - LUSD 2022-23 2nd Interim</b>								
<b>PER-ADA FUNDING LEVELS</b>								
<b>Base, Supplemental and Concentration Rate per ADA</b>								
Grades TK-3	\$ 9,280	\$ 9,275	\$ 9,749	\$ 10,988	\$ 11,526	\$ 11,943	\$ 12,387	\$ 11,904
Grades 4-6	\$ 8,532	\$ 8,528	\$ 8,964	\$ 10,103	\$ 10,598	\$ 10,981	\$ 11,389	\$ 10,945
Grades 7-8	\$ 8,786	\$ 8,781	\$ 9,229	\$ 10,403	\$ 10,911	\$ 11,306	\$ 11,727	\$ 11,270
Grades 9-12	\$ 10,447	\$ 10,441	\$ 10,974	\$ 12,369	\$ 12,973	\$ 13,442	\$ 13,943	\$ 13,400
<b>Base Grants</b>								
Grades TK-3	\$ 7,702	\$ 7,702	\$ 8,093	\$ 9,166	\$ 9,659	\$ 10,047	\$ 10,421	\$ 10,783
Grades 4-6	\$ 7,818	\$ 7,818	\$ 8,215	\$ 9,304	\$ 9,805	\$ 10,199	\$ 10,578	\$ 10,945
Grades 7-8	\$ 8,050	\$ 8,050	\$ 8,458	\$ 9,580	\$ 10,095	\$ 10,501	\$ 10,892	\$ 11,270
Grades 9-12	\$ 9,329	\$ 9,329	\$ 9,802	\$ 11,102	\$ 11,699	\$ 12,169	\$ 12,622	\$ 13,060
<b>Grade Span Adjustment</b>								
Grades TK-3	\$ 801	\$ 801	\$ 842	\$ 953	\$ 1,005	\$ 1,045	\$ 1,084	\$ 1,121
Grades 9-12	\$ 243	\$ 243	\$ 255	\$ 289	\$ 304	\$ 316	\$ 328	\$ 340
<b>Prorated Base, Supplemental and Concentration Rate per ADA</b>								
Grades TK-3	\$ 8,503	\$ 8,503	\$ 8,935	\$ 10,119	\$ 10,664	\$ 11,092	\$ 11,505	\$ 11,904
Grades 4-6	\$ 7,818	\$ 7,818	\$ 8,215	\$ 9,304	\$ 9,805	\$ 10,199	\$ 10,578	\$ 10,945
Grades 7-8	\$ 8,050	\$ 8,050	\$ 8,458	\$ 9,580	\$ 10,095	\$ 10,501	\$ 10,892	\$ 11,270
Grades 9-12	\$ 9,572	\$ 9,572	\$ 10,057	\$ 11,391	\$ 12,003	\$ 12,485	\$ 12,950	\$ 13,400
<b>Prorated Base Grants</b>								
Grades TK-3	\$ 7,702	\$ 7,702	\$ 8,093	\$ 9,166	\$ 9,659	\$ 10,047	\$ 10,421	\$ 10,783
Grades 4-6	\$ 7,818	\$ 7,818	\$ 8,215	\$ 9,304	\$ 9,805	\$ 10,199	\$ 10,578	\$ 10,945
Grades 7-8	\$ 8,050	\$ 8,050	\$ 8,458	\$ 9,580	\$ 10,095	\$ 10,501	\$ 10,892	\$ 11,270
Grades 9-12	\$ 9,329	\$ 9,329	\$ 9,802	\$ 11,102	\$ 11,699	\$ 12,169	\$ 12,622	\$ 13,060
<b>Prorated Grade Span Adjustment</b>								
Grades TK-3	\$ 801	\$ 801	\$ 842	\$ 953	\$ 1,005	\$ 1,045	\$ 1,084	\$ 1,121
Grades 9-12	\$ 243	\$ 243	\$ 255	\$ 289	\$ 304	\$ 316	\$ 328	\$ 340
<b>Supplemental Grant</b>								
<b>Maximum - 1.00 ADA, 100% UPP</b>								
Grades TK-3	\$ 1,701	\$ 1,701	\$ 1,787	\$ 2,024	\$ 2,133	\$ 2,218	\$ 2,301	\$ 2,381
Grades 4-6	\$ 1,564	\$ 1,564	\$ 1,643	\$ 1,861	\$ 1,961	\$ 2,040	\$ 2,116	\$ 2,189
Grades 7-8	\$ 1,610	\$ 1,610	\$ 1,692	\$ 1,916	\$ 2,019	\$ 2,100	\$ 2,178	\$ 2,254
Grades 9-12	\$ 1,914	\$ 1,914	\$ 2,011	\$ 2,278	\$ 2,401	\$ 2,497	\$ 2,590	\$ 2,680
<b>Actual - 1.00 ADA, Local UPP as follows:</b>								
Grades TK-3	\$ 45.69%	\$ 45.40%	\$ 45.57%	\$ 42.95%	\$ 40.42%	\$ 38.34%	\$ 38.44%	\$ 0.00%
Grades 4-6	\$ 777	\$ 772	\$ 814	\$ 869	\$ 862	\$ 851	\$ 882	\$ -
Grades 7-8	\$ 714	\$ 710	\$ 749	\$ 799	\$ 793	\$ 782	\$ 811	\$ -
Grades 9-12	\$ 736	\$ 731	\$ 771	\$ 823	\$ 805	\$ 835	\$ 835	\$ -
	\$ 875	\$ 869	\$ 917	\$ 978	\$ 970	\$ 957	\$ 993	\$ -
	\$ 50%	\$ 50%	\$ 65%	\$ 65%	\$ 65%	\$ 65%	\$ 65%	\$ 65%
<b>Concentration Grant (&gt;55% population)</b>								
<b>Maximum - 1.00 ADA, 100% UPP</b>								
Grades TK-3	\$ 4,252	\$ 4,252	\$ 5,808	\$ 6,577	\$ 6,932	\$ 7,210	\$ 7,478	\$ 7,738
Grades 4-6	\$ 3,909	\$ 3,909	\$ 5,340	\$ 6,048	\$ 6,373	\$ 6,629	\$ 6,876	\$ 7,114
Grades 7-8	\$ 4,025	\$ 4,025	\$ 5,498	\$ 6,227	\$ 6,562	\$ 6,826	\$ 7,080	\$ 7,326
Grades 9-12	\$ 4,786	\$ 4,786	\$ 6,537	\$ 7,404	\$ 7,802	\$ 8,115	\$ 8,418	\$ 8,710
<b>Actual - 1.00 ADA, Local UPP &gt;55% as follows:</b>								
Grades TK-3	\$ 0.0000%	\$ 0.0000%	\$ 0.0000%	\$ 0.0000%	\$ 0.0000%	\$ 0.0000%	\$ 0.0000%	\$ 0.0000%
Grades 4-6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grades 7-8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grades 9-12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

## Multi-Year Projection Assumptions Sheet 2022-23 SECOND INTERIM

SCHOOL DISTRICT : Lakeside Union

DESCRIPTION	Data in shaded areas noted for information only				
	SDCOE Assumptions	FY 2022-23 (Base Year)	FY 2023-24 (Project YR 1)	FY 2024-25 (Project YR 2)	
COLA - LCFF	Informational	6.56%	8.13%	3.54%	
COLA - DOF Statutory	Informational	6.56%	8.13%	3.54%	
COLA - SSC Estimated Planning	Informational	6.56%	8.13%	3.54%	
COLA - Other Revenues Sources	(Dist Input-Used In Calc)				
California Consumer Price Index - (SSC Dartboard)	Used In Calc	6.00%	3.44%	2.77%	
Lottery Per ADA (SSC Dartboard)	Unrestricted	\$ 170	\$ 170	\$ 170	
	Restricted	\$ 67	\$ 67	\$ 67	
Interest Rate Treasuries	Informational	3.78%	3.23%	2.79%	
Property Taxes (% increase)	(District Input)				
Projected Budget Reduction <i>(enter amt. as negative to show a reduction as part of the expenditures)</i>	Unrestricted		\$ (1,801,405.83)	\$ (2,427,276.35)	
	Restricted		\$ (2,305,971.63)	\$ (2,717,249.63)	
State Aid 8011 (LCFF Calc.)	(District Input)		\$ 25,459,349	\$ 24,771,274	
EPA 8012 (LCFF Calc.)	(District Input)		\$ 12,232,898	\$ 12,119,205	
Average Daily Attendance (ADA) Projections	(District Input)	4,180.17	4,163.51	4,165.55	
	% Change		-0.40%	0.05%	
<b>Salary Step &amp; Column Percent Increases:</b>					
Teachers	1100	(District Input)	2.00%	2.00%	
Certificated Pupil Support	1200	(District Input)	2.00%	2.00%	
Certificated Supervisor & Admin	1300	(District Input)	2.00%	2.00%	
Other Certificated	1900	(District Input)	2.00%	2.00%	
Instructional Aides	2100	(District Input)	2.00%	2.00%	
Classified Support	2200	(District Input)	2.00%	2.00%	
Classified Supervisor & Admin	2300	(District Input)	2.00%	2.00%	
Clerical, Technical, & Office Staff	2400	(District Input)	2.00%	2.00%	
Other Classified	2900	(District Input)	2.00%	2.00%	
<b>Mgmt, Cert, &amp; Classified Contract Increases:</b>					
Management Increases		(District Input)	2.00%	2.00%	
Certificated Increases		(District Input)	2.00%	2.00%	
Classified Increases		(District Input)	2.00%	2.00%	
<b>Benefits:</b>					
STRS	3100-3102		19.10%	19.10%	
PERS	3200-3202		25.37%	28.10%	
Health & Welfare Increase (% increase)	3400-3402	(District Input)	0.00%	2.00%	
State Unemployment	3500-3502		0.50%	0.50%	
Workers' Comp (% increase)	3600-3602	(District Input)	0.00%		
OPEB Allocated Costs (% increase)	**3711-3712	(District Input)	0.00%		
OPEB Active Employee Costs (% increase)	3751-3752	(District Input)	0.00%		
			Unrestricted	Restricted	Combined
<b>FY 2022-23 General Fund Beginning Balances (District Input)</b>			\$ 11,653,842.48	\$ 3,833,641.65	\$ 15,487,484.13

Note: The SDCOE recommended assumptions are just that, assumptions. Please forecast accordingly to your district's size and financial picture.

e-mail to: [finrep@sdcoe.net](mailto:finrep@sdcoe.net)

\*Use Adjustment Column on Revenue\_Expense Detail tab to reconcile LCFF MYP amounts to LCFF Calculator amounts.

\*\*Roll up to 3701 and 3702.

Updated 2/1/2023

Sources: Most Recent Darboard and 2022-23 SECOND INTERIM Common Message

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	50,048,874.00	.30%	50,200,895.00	(1.24%)	49,579,853.00
2. Federal Revenues	8100-8299	168,506.69	.89%	170,000.00	0.00%	170,000.00
3. Other State Revenues	8300-8599	955,001.11	(3.78%)	918,920.00	(4.11%)	881,159.00
4. Other Local Revenues	8600-8799	1,222,750.81	(9.79%)	1,103,065.00	0.00%	1,103,065.00
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	(9,722,929.93)	0.00%	(9,722,929.93)	0.00%	(9,722,929.93)
6. Total (Sum lines A1 thru A5c)		42,672,202.68	(.01%)	42,669,950.07	(1.54%)	42,011,147.07
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				21,492,052.34		21,411,893.34
b. Step & Column Adjustment				419,841.00		416,854.52
c. Cost-of-Living Adjustment						
d. Other Adjustments				(500,000.00)		(500,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	21,492,052.34	(.37%)	21,411,893.34	(.39%)	21,328,747.86
2. Classified Salaries						
a. Base Salaries				6,108,674.24		6,188,362.24
b. Step & Column Adjustment				121,173.00		124,242.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(41,485.00)		(50,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,108,674.24	1.30%	6,188,362.24	1.20%	6,262,604.24
3. Employee Benefits	3000-3999	12,769,371.14	1.09%	12,908,671.00	1.17%	13,059,753.00
4. Books and Supplies	4000-4999	917,675.62	(20.91%)	725,801.00	(2.00%)	711,285.00
5. Services and Other Operating Expenditures	5000-5999	4,472,282.72	(10.23%)	4,014,878.00	(4.00%)	3,854,283.00
6. Capital Outlay	6000-6999	677,126.79	(100.00%)	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,000.00	(100.00%)	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,278,249.68)	0.00%	(1,278,249.68)	0.00%	(1,278,249.68)
9. Other Financing Uses						
a. Transfers Out	7600-7629	2,527,756.00	(80.22%)	500,000.00	0.00%	500,000.00
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)		47,691,689.17	(6.75%)	44,471,355.90	(.07%)	44,438,423.42
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(5,019,486.49)		(1,801,405.83)		(2,427,276.35)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		11,653,842.48		6,634,355.99		4,832,950.16
2. Ending Fund Balance (Sum lines C and D1)		6,634,355.99		4,832,950.16		2,405,673.81
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	411,162.85		85,000.00		85,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	2,780,000.00				
d. Assigned	9780	1,096,216.14		2,672,987.16		245,371.81
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
1. Reserve for Economic Uncertainties	9789	2,346,977.00		2,074,963.00		2,075,302.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		6,634,355.99		4,832,950.16		2,405,673.81
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,346,977.00		2,074,963.00		2,075,302.00
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)		2,346,977.00		2,074,963.00		2,075,302.00
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1d: Anticipating multiple certificated retirees in the upcoming years. B2d: Anticipating multiple classified retirees in the upcoming years. One Time Funds will be fully expensed by the end of the 2022-23SY, minimal salaries will shift to Unrestricted. One Time Expenses (\$2.1M).						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	370,742.00	.07%	371,000.00	0.00%	371,000.00
2. Federal Revenues	8100-8299	6,832,860.73	(65.58%)	2,351,700.00	(8.82%)	2,144,300.00
3. Other State Revenues	8300-8599	13,244,828.20	(53.56%)	6,150,771.00	(7.48%)	5,690,692.00
4. Other Local Revenues	8600-8799	4,783,310.92	(26.83%)	3,500,000.00	0.00%	3,500,000.00
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	9,722,929.93	3.00%	10,014,618.00	3.00%	10,315,056.00
6. Total (Sum lines A1 thru A5c)		34,954,671.78	(35.95%)	22,388,089.00	(1.64%)	22,021,048.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				6,303,755.93		6,408,842.93
b. Step & Column Adjustment				125,664.00		128,177.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(20,577.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	6,303,755.93	1.67%	6,408,842.93	2.00%	6,537,019.93
2. Classified Salaries						
a. Base Salaries				4,558,379.70		4,565,046.70
b. Step & Column Adjustment				89,511.00		91,301.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(82,844.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,558,379.70	.15%	4,565,046.70	2.00%	4,656,347.70
3. Employee Benefits	3000-3999	8,580,932.98	2.30%	8,778,687.00	2.00%	8,954,261.00
4. Books and Supplies	4000-4999	2,462,289.13	(40.03%)	1,476,739.00	(14.64%)	1,260,559.00
5. Services and Other Operating Expenditures	5000-5999	3,340,754.58	(25.16%)	2,500,133.00	(4.00%)	2,400,128.00
6. Capital Outlay	6000-6999	3,467,768.00	(100.00%)	0.00	0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	643,391.63	(100.00%)	0.00	0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,183,428.73	(18.49%)	964,612.00	(3.59%)	929,982.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		30,540,700.68	(19.14%)	24,694,060.63	.18%	24,738,297.63
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		4,413,971.10		(2,305,971.63)		(2,717,249.63)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		3,833,641.65		8,247,612.75		5,941,641.12
2. Ending Fund Balance (Sum lines C and D1)		8,247,612.75		5,941,641.12		3,224,391.49
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	8,247,614.05		5,941,641.12		3,224,391.49
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					



Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
2. Unassigned/Unappropriated	9790	(1.30)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		8,247,612.75		5,941,641.12		3,224,391.49
<b>E. AVAILABLE RESERVES</b>						
1. General Fund )						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1d: Restricted One Time Funding will be fully expensed by the end of 2022-23SY, these minimal salaries will shift to Unrestricted. B2d: Reduction of COVID LVN 2 hours.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	50,419,616.00	.30%	50,571,895.00	(1.23%)	49,950,853.00
2. Federal Revenues	8100-8299	7,001,367.42	(63.98%)	2,521,700.00	(8.22%)	2,314,300.00
3. Other State Revenues	8300-8599	14,199,829.31	(50.21%)	7,069,691.00	(7.04%)	6,571,851.00
4. Other Local Revenues	8600-8799	6,006,061.73	(23.36%)	4,603,065.00	0.00%	4,603,065.00
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%	291,688.07	103.00%	592,126.07
6. Total (Sum lines A1 thru A5c)		77,626,874.46	(16.19%)	65,058,039.07	(1.58%)	64,032,195.07
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				27,795,808.27		27,820,736.27
b. Step & Column Adjustment				545,505.00		545,031.52
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(520,577.00)		(500,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	27,795,808.27	.09%	27,820,736.27	.16%	27,865,767.79
2. Classified Salaries						
a. Base Salaries				10,667,053.94		10,753,408.94
b. Step & Column Adjustment				210,684.00		215,543.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(124,329.00)		(50,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	10,667,053.94	.81%	10,753,408.94	1.54%	10,918,951.94
3. Employee Benefits	3000-3999	21,350,304.12	1.58%	21,687,358.00	1.51%	22,014,014.00
4. Books and Supplies	4000-4999	3,379,964.75	(34.84%)	2,202,540.00	(10.47%)	1,971,844.00
5. Services and Other Operating Expenditures	5000-5999	7,813,037.30	(16.61%)	6,515,011.00	(4.00%)	6,254,411.00
6. Capital Outlay	6000-6999	4,144,894.79	(100.00%)	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	648,391.63	(100.00%)	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(94,820.95)	230.77%	(313,637.68)	11.04%	(348,267.68)
9. Other Financing Uses						
a. Transfers Out	7600-7629	2,527,756.00	(80.22%)	500,000.00	0.00%	500,000.00
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)		78,232,389.85	(11.59%)	69,165,416.53	.02%	69,176,721.05
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(605,515.39)		(4,107,377.46)		(5,144,525.98)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		15,487,484.13		14,881,968.74		10,774,591.28
2. Ending Fund Balance (Sum lines C and D1)		14,881,968.74		10,774,591.28		5,630,065.30
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	411,162.85		85,000.00		85,000.00
b. Restricted	9740	8,247,614.05		5,941,641.12		3,224,391.49
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	2,780,000.00		0.00		0.00
d. Assigned	9780	1,096,216.14		2,672,987.16		245,371.81
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,346,977.00		2,074,963.00		2,075,302.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
2. Unassigned/Unappropriated	9790	(1.30)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		14,881,968.74		10,774,591.28		5,630,065.30
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,346,977.00		2,074,963.00		2,075,302.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(1.30)		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)		2,346,975.70		2,074,963.00		2,075,302.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.00%		3.00%		3.00%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):	East County 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)						
		0.00				
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		4,180.17		4,164.00		4,166.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		78,232,389.85		69,165,416.53		69,176,721.05
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)		78,232,389.85		69,165,416.53		69,176,721.05
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)		2,346,971.70		2,074,962.50		2,075,301.63
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)		2,346,971.70		2,074,962.50		2,075,301.63
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
			August	September	October	November	December	January	February	
<b>ACTUALS THROUGH THE MONTH OF (Enter Month Name):</b>										
<b>A. BEGINNING CASH</b>										
<b>B. RECEIPTS</b>										
LCFF/Revenue Limit Sources			13,788,623.00	11,994,071.00	10,885,026.00	11,749,119.00	10,376,040.00	10,165,669.00	15,280,481.00	15,211,924.00
Principal Apportionment	8010-8019		1,400,509.00	1,400,509.00	5,683,835.00	2,520,916.00	2,520,916.00	5,683,836.00	2,520,916.00	2,332,183.00
Property Taxes	8020-8079		106,761.00	190,421.00	123,585.00	218,129.00	552,013.00	3,961,575.00	2,338,262.00	410,824.00
Miscellaneous Funds	8080-8099				0.00	(219,598.00)	0.00	(135,138.00)	(67,569.00)	(61,764.00)
Federal Revenue	8100-8299				392,792.00	11,568.00	0.00	278,055.00	541,894.00	44,612.00
Other State Revenue	8300-8599		223,810.00	223,810.00	1,217,465.00	(58,132.00)	551,173.00	4,155,416.00	685,892.00	105,324.00
Other Local Revenue	8600-8799		195,730.00	223,756.00	372,559.00	452,247.00	382,482.00	437,594.00	568,501.00	382,436.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
<b>TOTAL RECEIPTS</b>			1,926,810.00	2,038,496.00	7,790,236.00	2,925,130.00	4,006,584.00	14,381,338.00	6,587,896.00	3,213,615.00
<b>C. DISBURSEMENTS</b>										
Certificated Salaries	1000-1999		90,847.00	2,317,808.00	2,256,912.00	2,231,207.00	2,494,477.00	2,466,595.00	3,128,704.00	2,653,947.00
Classified Salaries	2000-2999		276,217.00	1,057,012.00	789,580.00	630,634.00	892,351.00	886,777.00	1,079,796.00	968,532.00
Employee Benefits	3000-3999		173,434.00	897,353.00	1,506,886.00	1,571,217.00	1,695,803.00	1,782,539.00	1,963,097.00	1,489,296.00
Books and Supplies	4000-4999		7,840.00	(15,437.00)	150,425.00	144,752.00	99,709.00	156,428.00	80,315.00	131,568.00
Services	5000-5999		513,000.00	1,063,570.00	632,216.00	776,083.00	517,522.00	526,442.00	601,622.00	514,266.00
Capital Outlay	6000-6599			24,830.00	578,915.00	416,937.00	16,348.00	269,796.00	264,252.00	4,599.00
Other Outgo	7000-7499		410.00	410.00	739.00	2,001,517.00	739.00	642,386.00	739.00	(8,103.00)
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		1,061,748.00	5,345,546.00	5,915,673.00	7,772,347.00	5,716,949.00	6,730,963.00	7,118,525.00	5,754,105.00
TOTAL DISBURSEMENTS										
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199	(130,776.00)								
Accounts Receivable	9200-9299	(5,901,743.00)	345,724.00	26,023.00	1,361,362.00	1,426,490.00	115.00	1,242,533.00	25,046.00	
Due From Other Funds	9310	(1,788,664.00)	1,143,824.00	663,651.00	(67,373.00)	(67,373.00)	67,373.00	(1,744.00)	1,742.00	
Stores	9320	(482,326.00)			241,163.00					
Prepaid Expenditures	9330									
Other Current Assets	9340	(482,326.00)								
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		(8,785,835.00)	1,489,548.00	689,674.00	1,361,362.00	1,600,280.00	67,488.00	1,240,789.00	26,788.00	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	3,579,701.00	2,524,454.00	322,312.00	355,489.00	383,020.00	(136,942.00)	119,415.00	(174,053.00)	
Due To Other Funds	9610	1,325,513.00	1,904,583.00	(356,192.00)	(185,102.00)	(2,403,107.00)	2,588,209.00	0.00	(67,569.00)	
Current Loans	9640									
Unearned Revenues	9650	1,699,433.00			1,885,485.00			4,982.00		
Deferred Inflows of Resources	9690									
SUBTOTAL		6,604,647.00	4,429,037.00	(33,880.00)	2,055,872.00	(2,020,087.00)	2,451,267.00	124,397.00	(241,622.00)	0.00
Nonoperating										
Suspense Clearing	9910		279,875.00	1,474,451.00	(315,960.00)	(146,229.00)	3,883,773.00	(3,651,955.00)	193,662.00	
TOTAL BALANCE SHEET ITEMS		(15,390,482.00)	(2,659,614.00)	2,198,005.00	(1,010,470.00)	3,474,138.00	1,499,994.00	(2,535,563.00)	462,072.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(1,794,552.00)	(1,109,045.00)	864,093.00	(1,373,079.00)	(210,371.00)	5,114,812.00	(68,557.00)	(2,540,490.00)
F. ENDING CASH (A + E)			11,994,071.00	10,885,026.00	11,749,119.00	10,376,040.00	10,165,669.00	15,280,481.00	15,211,924.00	12,671,434.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	ACTUALS THROUGH THE MONTH OF (Enter Month Name):					Total	Budget
		March	April	May	June	Accruals		
A. BEGINNING CASH	August	12,671,434.00	13,148,541.00	14,478,921.00	13,452,384.00			
B. RECEIPTS								
LCFF/Revenue Limit Sources								
Principal Apportionment	8010- 8019	5,394,862.00	2,332,183.00	2,332,183.00	4,041,012.00	0.00	37,742,689.00	
Property Taxes	8020- 8079	223,855.00	4,142,582.00	452,797.00	445,477.00		13,069,450.00	
Miscellaneous Funds	8080- 8099	38,642.00	(54,043.00)	(54,043.00)	152,210.00		(392,523.00)	
Federal Revenue	8100- 8299	251,344.00	28,934.00	10,416.00	254,979.00		7,001,367.42	
Other State Revenue	8300- 8599	75,006.00	373,643.00	2,394,089.00	2,639,058.00		14,199,829.31	
Other Local Revenue	8600- 8799	507,097.00	432,141.00	449,090.00	489,838.00		6,006,061.73	
Interfund Transfers In	8910- 8929						0.00	
All Other Financing Sources	8930- 8979						0.00	
TOTAL RECEIPTS		6,490,806.00	7,255,440.00	5,584,532.00	8,022,574.00	0.00	77,626,874.46	
C. DISBURSEMENTS								
Certificated Salaries	1000- 1999	2,668,063.00	2,683,374.00	2,677,024.00	3,013,932.00	0.00	27,795,808.27	
Classified Salaries	2000- 2999	974,873.00	922,923.00	975,748.00	914,577.00		10,667,053.94	
Employee Benefits	3000- 3999	1,533,677.00	1,494,937.00	1,480,632.00	5,041,045.00		21,350,304.12	
Books and Supplies	4000- 4999	201,773.00	158,968.00	250,244.00	245,000.00		3,379,964.75	
Services	5000- 5999	544,717.00	630,695.00	877,835.00	443,953.00		7,813,037.30	
Capital Outlay	6000- 6599		24,268.00	351,845.00	274,316.00		4,144,894.79	
Other Outgo	7000- 7499	90,596.00	9,895.00	(2,259.00)	150,463.00		553,570.68	
Interfund Transfers Out	7600- 7629						2,527,756.00	
All Other Financing Uses	7630- 7699						0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
TOTAL DISBURSEMENTS		6,013,699.00	5,925,060.00	6,611,069.00	10,083,286.00	0.00	4,183,419.85	78,232,389.85	78,232,389.85
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							4,427,293.00	
Due From Other Funds	9310							1,807,473.00	
Stores	9320							241,163.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	6,475,929.00	0.00
SUBTOTAL									
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							3,393,695.00	
Due To Other Funds	9610							1,480,822.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							1,890,467.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	6,764,984.00	
SUBTOTAL									
<u>Nonoperating</u>									
Suspense Clearing	9910							1,717,617.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	1,428,562.00	
E. NET INCREASE/DECREASE (B - C + D)		477,107.00	1,330,380.00	(1,026,537.00)	(2,060,712.00)	0.00	3,219,997.61	823,046.61	(605,515.39)
F. ENDING CASH (A + E)		13,148,541.00	14,478,921.00	13,452,384.00	11,391,672.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								14,611,669.61	

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										
	August		11,391,672.00	10,169,187.00	8,583,495.00	9,516,258.00	6,480,981.00	3,893,926.00	9,343,927.00	8,067,394.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		1,292,999.00	1,292,999.00	5,383,796.00	2,327,399.00	2,327,399.00	5,383,796.00	2,327,399.00	2,327,399.00
Property Taxes	8020-8079		44,425.00	252,589.00	39,348.00	175,162.00	496,293.00	4,071,889.00	2,111,799.00	317,323.00
Miscellaneous Funds	8080-8099			(46,228.00)	(92,455.00)	(61,637.00)	30,859.00	(61,637.00)	(61,637.00)	(61,637.00)
Federal Revenue	8100-8299		5,460.00	13,068.00	82,289.00	8,749.00	5,412.00	103,016.00	11,799.00	14,594.00
Other State Revenue	8300-8599		19,320.00	17,934.00	32,818.00	38,364.00	105,455.00	97,782.00	144,577.00	46,965.00
Other Local Revenue	8600-8799		188,952.00	222,116.00	402,711.00	589,737.00	494,307.00	461,488.00	537,809.00	410,077.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
<b>TOTAL RECEIPTS</b>			<b>1,551,156.00</b>	<b>1,752,478.00</b>	<b>5,848,507.00</b>	<b>3,077,774.00</b>	<b>3,459,725.00</b>	<b>10,056,334.00</b>	<b>5,071,746.00</b>	<b>3,054,721.00</b>
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		73,731.00	323,276.00	2,561,251.00	2,580,408.00	2,692,254.00	2,662,906.00	2,916,764.00	2,656,696.00
Classified Salaries	2000-2999		356,240.00	673,631.00	925,623.00	964,243.00	995,794.00	969,047.00	981,183.00	991,682.00
Employee Benefits	3000-3999		171,972.00	310,595.00	1,575,908.00	1,609,248.00	1,637,966.00	1,666,658.00	1,720,650.00	1,656,432.00
Books and Supplies	4000-4999		55,455.00	140,169.00	247,885.00	204,245.00	268,171.00	158,623.00	131,800.00	99,503.00
Services	5000-5999		308,959.00	442,109.00	661,356.00	765,721.00	452,595.00	482,404.00	598,151.00	421,997.00
Capital Outlay	6000-6599			0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499			2,563.00	6,984.00	(10,814.00)		535.00	(269.00)	531.00
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		966,357.00	1,892,343.00	5,979,007.00	6,113,051.00	6,046,780.00	5,940,173.00	6,348,279.00	5,826,841.00
<b>TOTAL DISBURSEMENTS</b>										
<b>D. BALANCE SHEET ITEMS</b>										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299	(2,758,560.00)			1,424,720.00			1,333,840.00		
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
<b>SUBTOTAL</b>		(2,758,560.00)	0.00	0.00	1,424,720.00	0.00	0.00	1,333,840.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599		1,807,284.00	1,445,827.00	361,457.00					
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9680									
<b>SUBTOTAL</b>		3,614,568.00	1,807,284.00	1,445,827.00	361,457.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
<b>TOTAL BALANCE SHEET ITEMS</b>		(6,373,128.00)	(1,807,284.00)	(1,445,827.00)	1,063,263.00	0.00	0.00	1,333,840.00	0.00	0.00
<b>E. NET INCREASE/DECREASE (B - C + D)</b>			(1,222,485.00)	(1,585,692.00)	932,763.00	(3,035,277.00)	(2,587,055.00)	5,450,001.00	(1,276,533.00)	(2,772,120.00)
<b>F. ENDING CASH (A + E)</b>			10,169,187.00	8,583,495.00	9,516,258.00	6,480,981.00	3,893,926.00	9,343,927.00	8,067,394.00	5,295,274.00
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>										

Description	Object	ACTUALS THROUGH THE MONTH OF (Enter Month Name):						Total	Budget
		March	April	May	June	Accruals	Adjustments		
A. BEGINNING CASH	August	5,295,274.00	5,725,799.00	5,973,560.00	3,990,307.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010- 8019	5,383,796.00	2,327,399.00	2,327,399.00	5,383,796.00		38,085,576.00		
Property Taxes	8020- 8079	317,323.00	3,264,619.00	1,459,686.00	492,183.00		13,042,639.00		
Miscellaneous Funds	8080- 8099	38,563.00	(53,932.00)	(53,932.00)	23,194.00		(400,479.00)		
Federal Revenue	8100- 8299	82,222.00	9,465.00	3,407.00	83,411.00		422,892.00		
Other State Revenue	8300- 8599	33,312.00	167,789.00	34,040.00	1,663,067.00		2,401,423.00		
Other Local Revenue	8600- 8799	543,748.00	463,375.00	481,548.00	658,268.00		5,454,136.00		
Interfund Transfers In	8910- 8929						0.00		
All Other Financing Sources	8930- 8979						0.00		
TOTAL RECEIPTS		6,398,964.00	6,178,715.00	4,252,148.00	8,303,919.00	0.00	59,006,187.00	0.00	
C. DISBURSEMENTS									
Certificated Salaries	1000- 1999	2,670,826.00	2,686,153.00	2,679,797.00	3,017,053.00		27,521,115.00		
Classified Salaries	2000- 2999	998,174.00	944,982.00	999,070.00	936,437.00		10,736,106.00		
Employee Benefits	3000- 3999	1,705,793.00	1,662,705.00	1,646,795.00	3,474,717.00		18,839,439.00		
Books and Supplies	4000- 4999	152,597.00	120,225.00	189,255.00	144,976.00		1,912,904.00		
Services	5000- 5999	446,985.00	517,537.00	720,336.00	364,300.00		6,182,450.00		
Capital Outlay	6000- 6999		0.00	0.00	0.00		0.00		
Other Outgo	7000- 7499	(5,936.00)	(648.00)	148.00	(9,856.00)		(16,764.00)		
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		5,968,439.00	5,930,954.00	6,235,401.00	7,927,625.00	0.00	0.00	65,175,250.00	0.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111- 9199							0.00	
Accounts Receivable	9200- 9299							2,758,560.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	2,758,560.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500- 9599							3,614,568.00	
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	3,614,568.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	(856,008.00)	
E. NET INCREASE/DECREASE (B - C + D)		430,525.00	247,761.00	(1,983,253.00)	376,294.00	0.00	0.00	(7,025,071.00)	0.00
F. ENDING CASH (A + E)		5,725,799.00	5,973,560.00	3,990,307.00	4,366,601.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								4,366,601.00	

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

San Diego County

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

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

**IMPORT CHECKS**

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

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

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

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

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

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

## **GENERAL LEDGER CHECKS**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

FUND	RESOURCE	NEG. EFB
01	7029	(\$3,397.68)
Explanation: 2021-22 YE actuals actuals are less than budgeted. Resource will be balanced at 1st interim.		
01	7425	(\$96,250.12)
Explanation: 2021-22 YE actuals actuals are less than budgeted. Resource will be balanced at 1st interim.		
01	7426	(\$3,180.80)
Explanation: 2021-22 YE actuals actuals are less than budgeted. Resource will be balanced at 1st interim.		
Total of negative resource balances for Fund 01		(\$102,828.60)
21	9010	(\$1,111,557.33)
Explanation: 2021-22 YE actuals actuals are less than budgeted. Resource will be balanced at 1st interim.		
Total of negative resource balances for Fund 21		(\$1,111,557.33)
62	7425	(\$15,555.99)
Explanation: 2021-22 YE actuals actuals are less than budgeted. Resource will be balanced at 1st interim.		
Total of negative resource balances for Fund 62		(\$15,555.99)

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

FUND	RESOURCE	OBJECT	VALUE
01	7029	9790	(\$3,397.68)
Explanation: 2021-22 YE actuals actuals are less than budgeted. Resource will be balanced at 1st interim.			
01	7425	9790	(\$96,250.12)
Explanation: 2021-22 YE actuals actuals are less than budgeted. Resource will be balanced at 1st interim.			
01	7426	9790	(\$3,180.80)
Explanation: 2021-22 YE actuals actuals are less than budgeted. Resource will be balanced at 1st interim.			
21	9010	9790	(\$1,111,557.33)
Explanation: 2021-22 YE actuals actuals are less than budgeted. Resource will be balanced at 1st interim.			
62	7425	9790	(\$15,555.99)
Explanation: 2021-22 YE actuals actuals are less than budgeted. Resource will be balanced at 1st interim.			

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

SACS Web System - SACS V3  
37-68189-0000000 - - Second Interim - Original Budget 2022-23  
3/1/2023 7:48:29 PM

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

**Passed**

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

**Passed**

## **SUPPLEMENTAL CHECKS**

### **EXPORT VALIDATION CHECKS**

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

**Passed**

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

**Passed**

Second Interim  
Board Approved Operating Budget 2022-23  
**Technical Review Checks**  
Phase - All  
Display - All Technical Checks

San Diego County

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

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

**IMPORT CHECKS**

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



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

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

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

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

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

## **GENERAL LEDGER CHECKS**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

FUND	RESOURCE	OBJECT	VALUE
01	7425	8590	(\$747.00)
Explanation: The 2020-21 ELOG award amount was revised less than the recognized revenue actuals.			
62	3010	8290	(\$6,366.00)
Explanation: The 2021-22 Title I award amount was revised less than the recognized revenue actuals.			
62	3010	5800	(\$6,366.00)
Explanation: The 2021-22 Title I award amount was revised less than the actuals. Reclass expenditures needed.			
62	6536	8590	(\$2,060.00)
Explanation: The 2020-21 ADR award amount was revised less than the recognized revenue actuals.			
62	7425	8590	(\$65.00)
Explanation: The 2020-21 ELOG award amount was revised less than the recognized revenue actuals.			

**REV-POSITIVE - (Warning)** - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund: Exception

FUND	RESOURCE	VALUE
01	7425	(\$747.00)
Explanation: The 2020-21 ELOG award amount was revised less than the recognized revenue actuals.		
62	3010	(\$6,366.00)
Explanation: The 2021-22 Title I award amount was revised less than the recognized revenue actuals.		
62	6536	(\$2,060.00)
Explanation: The 2020-21 ADR award amount was revised less than the recognized revenue actuals.		
62	7425	(\$65.00)
Explanation: The 2020-21 ELOG award amount was revised less than the recognized revenue actuals.		

**EXP-POSITIVE - (Warning)** - The following expenditure functions have a negative balance by resource, by fund. (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.) Exception

FUND	RESOURCE	FUNCTION	VALUE
62	3010	1000	(\$6,366.00)
Explanation: The 2021-22 Title I award amount was revised less than the recognized revenue actuals.			

SACS Web System - SACS V3  
37-68189-0000000 - - Second Interim - Board Approved Operating Budget 2022-23  
3/1/2023 7:45:34 PM

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

**Passed**

## **SUPPLEMENTAL CHECKS**

### **EXPORT VALIDATION CHECKS**

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

**Passed**

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

**Passed**

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

San Diego County

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

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

**IMPORT CHECKS**

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

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

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

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

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

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

## **GENERAL LEDGER CHECKS**

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

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

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

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

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

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

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

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

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

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

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

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

**SUPPLEMENTAL CHECKS**

**EXPORT VALIDATION CHECKS**

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

**Passed**

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

**Passed**

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

San Diego County

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

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

**IMPORT CHECKS**

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

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

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

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

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

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

## **GENERAL LEDGER CHECKS**

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

FUND	RESOURCE	OBJECT	VALUE
01	7425	8590	(\$747.00)
Explanation: The 2020-21 ELOG award amount was revised less than the recognized revenue actuals.			
62	3010	8290	(\$6,366.00)
Explanation: The 2021-22 Title I award amount was revised less than the recognized revenue actuals.			
62	3010	5800	(\$6,366.00)
Explanation: The 2021-22 Title I award amount was revised less than the actuals. Reclass expenditures needed.			
62	6536	8590	(\$2,060.00)
Explanation: The 2021-22 Title I award amount was revised less than the actuals. Reclass expenditures needed.			
62	7425	8590	(\$65.00)
Explanation: The 2020-21 ELOG award amount was revised less than the recognized revenue actuals.			

**REV-POSITIVE - (Warning)** - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund: Exception

FUND	RESOURCE	VALUE
01	7425	(\$747.00)
Explanation: The 2020-21 ELOG award amount was revised less than the recognized revenue actuals.		
62	3010	(\$6,366.00)
Explanation: The 2021-22 Title I award amount was revised less than the recognized revenue actuals.		
62	6536	(\$2,060.00)
Explanation: The 2020-21 ADR award amount was revised less than the recognized revenue actuals.		
62	7425	(\$65.00)
Explanation: The 2020-21 ELOG award amount was revised less than the recognized revenue actuals.		

**EXP-POSITIVE - (Warning)** - The following expenditure functions have a negative balance by resource, by fund. (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.) Exception

FUND	RESOURCE	FUNCTION	VALUE
62	3010	1000	(\$6,366.00)
Explanation: The 2021-22 Title I award amount was revised less than the actuals. Reclass expenditures needed.			

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

## **SUPPLEMENTAL CHECKS**

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

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

## **EXPORT VALIDATION CHECKS**

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

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

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

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

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

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

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

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

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

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

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