

# MADERA UNIFIED SCHOOL DISTRICT

## 2022-23 Second Interim Report



### **Board of Trustees:**

Lucy Salazar, President, Ruben Mendoza, Clerk  
Ray G. Seibert, Joetta Fleak, Israel Cortes, Nadeem Ahmad, Gladys A. Diebert

### **Superintendent:**

Todd Lile

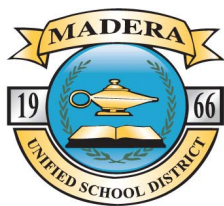
### **Deputy Superintendent of Administrative & Support Services:**

Sandon Schwartz

### **Chief Financial Officer:**

Arelis Garcia





# MADERA UNIFIED SCHOOL DISTRICT

## *Madera Unified Community Compact*

This Madera Unified Community Compact acknowledges our guarantee to all stakeholders - trustees, taxpayers, community partners, students, parents, staff, and leadership - that our identity and philosophy are built upon our best traditions and aligns modern student needs with the highest-level research and professional learning. The MUSD Governing Board believes in fair and equitable opportunities to empower students to learn deeply and live long healthy lives with the widest array of career opportunities. In ever-changing times, the MUSD Governing Board believes in ongoing collaboration with stakeholders to continuously improve student outcomes and college and career readiness.

## *Our Vision*

Madera Unified will set the standard for hard work, creativity and resiliency with a fearless drive to continuously improve.

## *Our Mission*

We are committed to creating and sustaining a culture enabling Madera Unified students to experience an unparalleled educational journey that is intellectually, socially and personally transformative.

## *Our Belief Statement*

Madera Unified is where students are challenged to broaden their vision, inspired by meaningful opportunities and strive for authentic achievements.

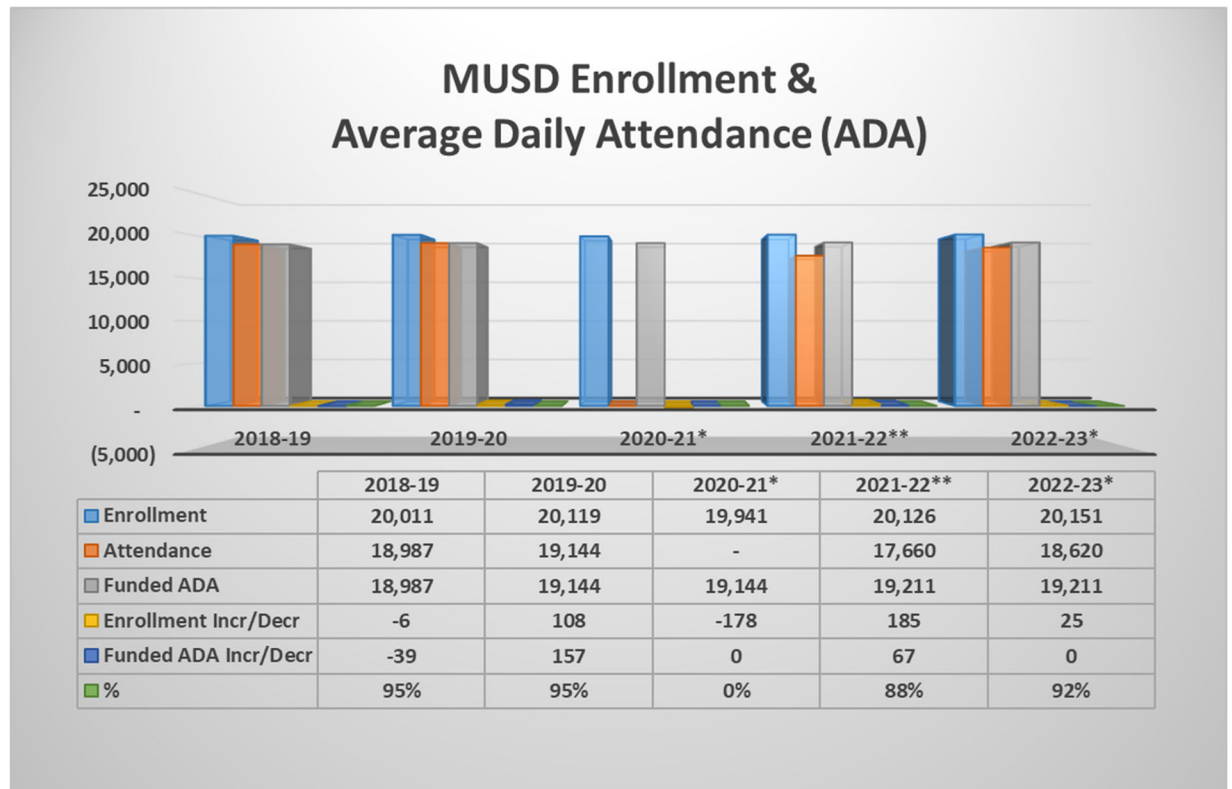


## 2022-23 Second Interim Report

The Second Interim is a time to adjust the budget based on the Governor's budget proposal announced on January 10, 2023. Revenues and expenditures are adjusted to capture the proposed State Budget and subsequent trailer bills. The report covers the period of time from July 1 through January 31 and must be submitted to Madera County Superintendent of Schools no later than March 15<sup>th</sup>. This period is also used to start the projection for all funds ending balances and serves as the base for the development of the next fiscal year's budget.

### Enrollment & Attendance

Our enrollment continues to see a small grow, from 20,126 in 2021-22 to 20,151 in 2022-23. The enrollment count was reported on the census day, the first Wednesday in October to the California Longitudinal Pupil Achievement Data System (CALPADS). The district's enrollment will continue experiencing an increase as the transitional kindergarten (TK) program expands in the next three years.



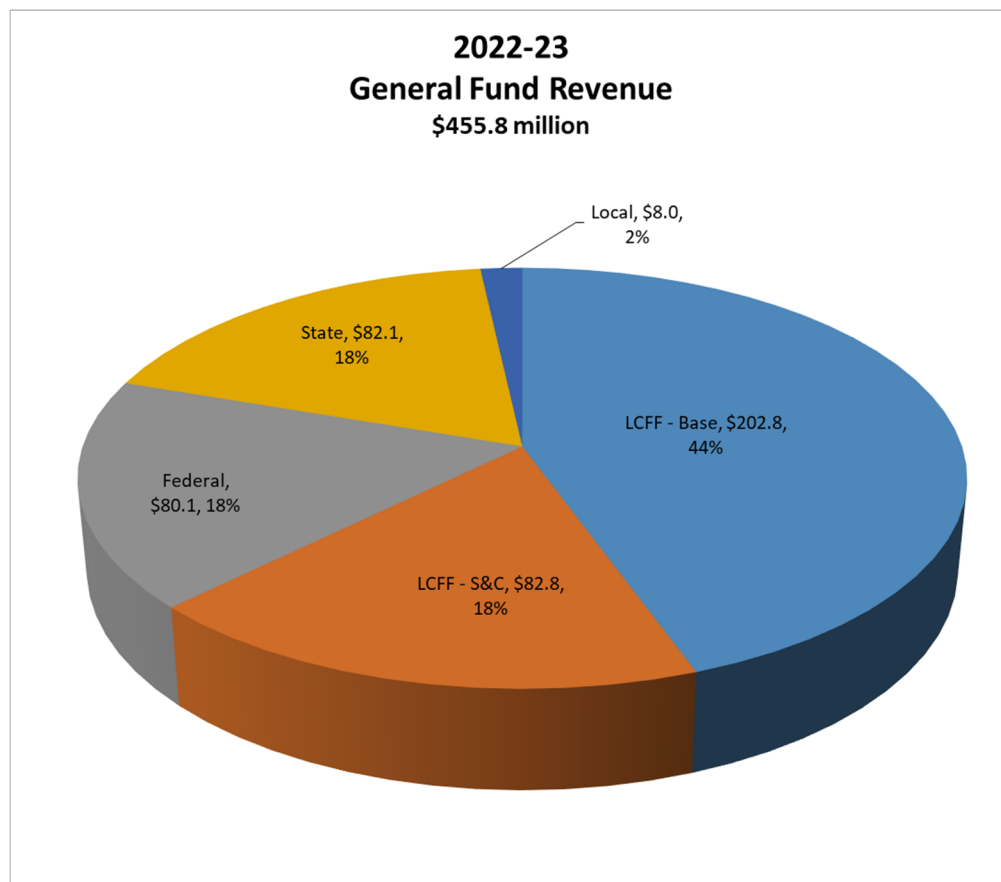
In contrast, the Average Daily Attendance (ADA) continues to report lower than average numbers. P-1 ADA reporting period was calculated at 18,620 or 92% of enrollment. In a positive note, the district will be funded using the current year ADA, prior year ADA, or the three-year average, whichever is higher. The Local Control Funding Formula (LCFF) has been updated using the prior year ADA of 19,211. The Unduplicated Pupil Percentage (UPP) has been constant in the 90%.

## General Fund Revenue

The district's revenue for 2022-23 is estimated at \$455,798,847. This amount includes \$269,046,892 Unrestricted and \$186,751,955 Restricted. The restricted revenue includes \$13,165,150 for STRS-on-Behalf, a state requirement to recognize the state's contribution made on-behalf of the districts to the CalSTRS retirement system.

The Local Control Funding Formula (LCFF) revenue is part of the unrestricted funds. This year the LCFF revenue is estimated at \$285,590,366 or 62% of the General Fund total revenue. This amount includes an increase of 6.56% for the cost-of-living adjustment (COLA) and an additional 6.70% to increase the Base Grant in the LCFF.

The restricted revenue includes \$55 million in COVID-19 Relief funds from the various acts enacted by the Federal and State Government. These revenues are on-time funds and they include an expiration date for funds to be spend.



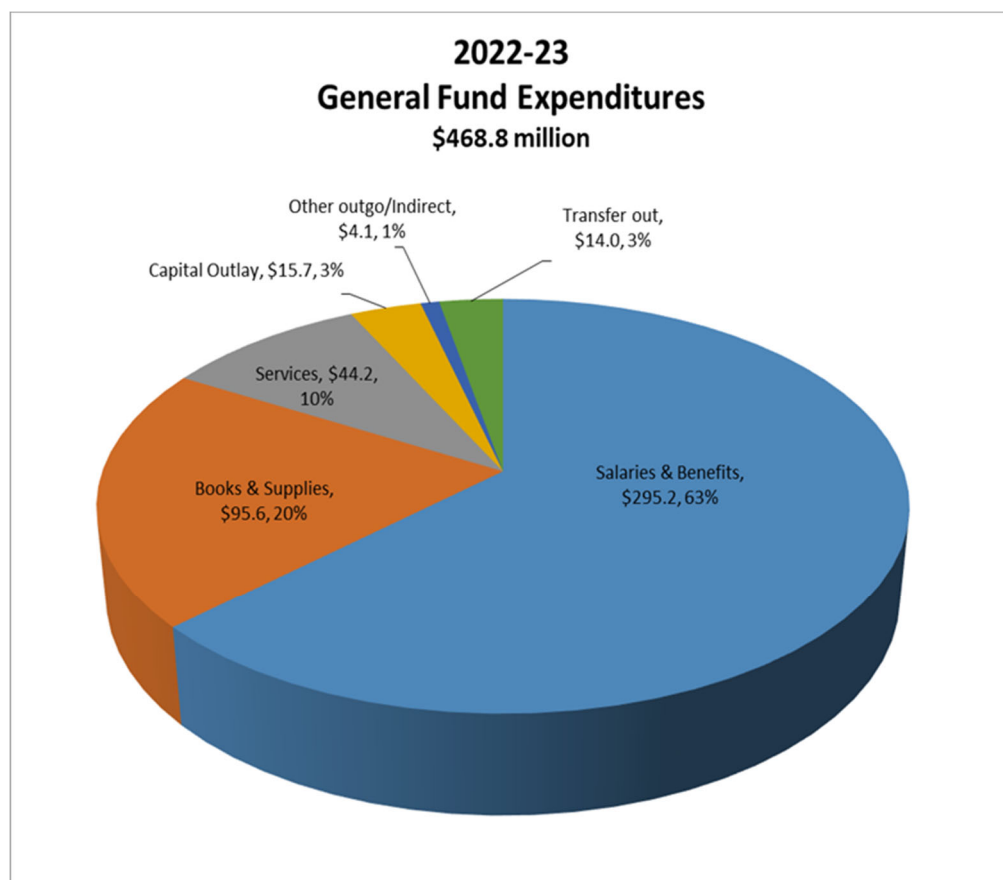
## General Fund Expenses

The district's estimated expenses for 2022-23 are \$468,837,872. This amount includes \$262,775,203 Unrestricted and \$206,062,669 Restricted. The restricted expenditures also include \$13,165,150 for STRS-on-Behalf. Salaries & Benefits account for \$295.2 million of the total General Fund expenditures.

The Special Education program accounts for \$32.7 million. The Special Education program continue to be underfunded by the Federal Government with only \$1.7 million. The district is part of the Madera/Mariposa Special Education Local Plan Area (SELPA), this organization provides \$6 million to support the students with disabilities in the district. The remainder \$25 million is funded with LCFF.

The Routine Repair & Maintenance Account (RRMA) budget is \$9.4 million. The state requires a minimum 3% of the district's total General Fund expenditures in the RRMA program to maintain facilities in good condition. This program does not receive any funding and it is an encroachment to the district's Unrestricted General Fund.

The Home-to-School Transportation budget is \$8 million. Since the inception of the LCFF in 2013-14, the funds for this program were halted at \$2.8 million. Starting this year, the district is estimating to receive \$1 million in additional funds to offset the cost of this program.





## One-Time Funds

The district is closely monitoring and following the guidelines to spend these funds. A plan is in place to account for ongoing costs as these funds expire. The table below shows the prior year expenditures, current year budgeted amounts and available balances of the various funds awarded to the district.

Resource	Fund Type	Deadline	Award Amount	Spent 2020-21	Spent 2021-22	Budgeted 2022-23*	Balance
32200	LLM - CRF	5/31/2021	\$ 21,376,099	\$ 21,376,099	\$ -	\$ -	\$ -
74200	LLM - Prop 98	6/30/2021	\$ 1,926,829	\$ 1,926,829	\$ -	\$ -	\$ -
32100	ESSER I	9/30/2022	\$ 7,079,582	\$ 3,791,652	\$ 3,287,930	\$ -	\$ -
32110	ESSER Comm School	9/30/2022	\$ 999,999	\$ -	\$ 793,637	\$ 206,362	\$ -
32150	LLM - GEER	9/30/2022	\$ 828,940	\$ 178,421	\$ 650,519	\$ -	\$ -
32120	ESSER II	9/30/2023	\$ 30,562,526	\$ 2,341	\$ 20,107,038	\$ 10,453,147	\$ 0
32160	ELO-G (State Reserve)	9/30/2023	\$ 2,424,773	\$ -	\$ 517,695	\$ 1,907,078	\$ 0
32170	ELO-G (ESSER II)	9/30/2023	\$ 559,493	\$ -	\$ 548,857	\$ 10,636	\$ -
74220	IPI	9/30/2024	\$ 8,695,440	\$ 3,937,331	\$ 4,193,221	\$ 564,888	\$ (0)
74250	ELO-G*	9/30/2024	\$ 7,482,227	\$ 2,203,317	\$ 5,278,910	\$ -	\$ -
74260	ELO-G - Paras*	9/30/2024	\$ 1,572,979	\$ -	\$ 912,414	\$ 660,565	\$ 0
32180	ELO-G (ESSER III)	9/30/2024	\$ 1,558,941	\$ -	\$ -	\$ 1,558,941	\$ -
32190	ELO-G (Learning Loss)	9/30/2024	\$ 2,687,345	\$ -	\$ -	\$ 2,687,345	\$ -
32130	ESSER III	9/30/2024	\$ 54,847,547	\$ -	\$ 9,669,670	\$ 33,500,000	\$ 11,677,877
32140	ESSER III (LLM)	9/30/2024	\$ 13,711,887	\$ -	\$ -	\$ 4,000,000	\$ 9,711,887
67620	Arts, Music & IM Grant	6/30/2026	\$ 7,482,375	\$ -	\$ -	\$ 5,946,638	\$ 1,535,737
62110	Literacy Coaches and Reading Specialists grant	6/30/2027	\$ 2,818,314	\$ -	\$ -	\$ 2,818,314	\$ -
74350	Learning Recovery Grant	6/30/2028	\$ 38,411,314	\$ -	\$ -	\$ 19,205,657	\$ 19,205,657
			\$ -	\$ -	\$ -	\$ -	\$ -
			\$ 205,026,610	\$ 33,415,990	\$ 45,959,891	\$ 83,519,571	\$ 42,131,159

\*Budgeted amounts includes the following:

Encumbered:	\$ 15,606,883
Spent:	\$ 27,055,266
Available Budget:	\$ 40,857,422
	<b>\$ 83,519,571</b>

## MULTI-YEAR PROJECTION

The multi-year projection (MYP) is the most critical document that focuses on the operational and strategic functions. This document is fundamental for financial and budget decisions related to future educational services for our students. The MYP provides the governing board with insight and certainty in decisions to focus on growth and sustainability.

On January 10, 2023, Governor Gavin Newsom released the proposed state budget for 2023-24. The proposal included an 8.13% COLA to the LCFF and other programs. Below are the priorities in the proposed budget:

- Create an LCFF Equity Multiplier intended to close opportunity gaps
- Implement the second year of transitional kindergarten (TK) expansion
- Expand the participation in the Literacy Coaches and Reading Specialist program
- Provide high school seniors with cultural enrichment experiences
- Continue support for the Child Care and Development Programs and the Child and Adult Care Food Program
- Pulls back some of the funding from the Arts, Music and Instructional Materials Block Grant

The multiyear projection is the combination of the current year budget and assumptions. This report is based on the most current information but as the assumptions change, so will the budget need to be changed. Below are listed the key planning factors incorporated in the multiyear projections.

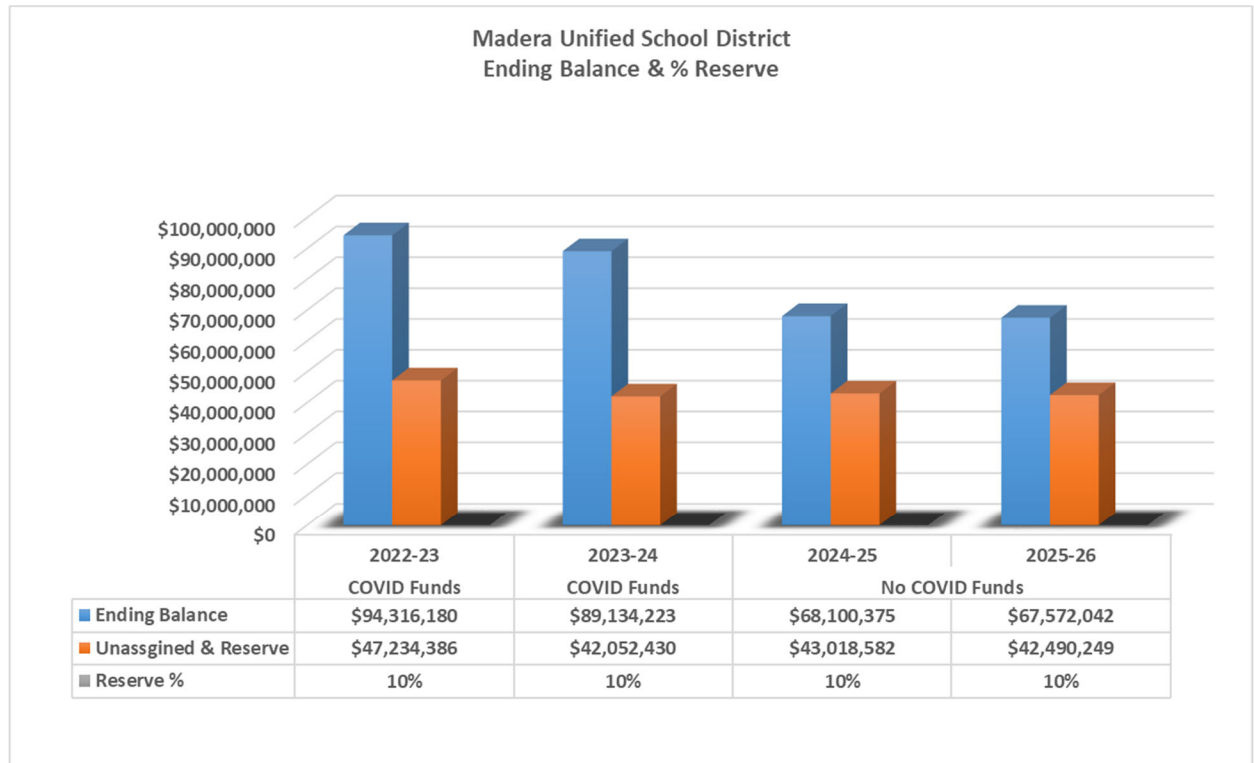
Planning Factor	2022-23	2023-24	2024-25
Cost-of-Living Adjustment (COLA)	6.56%	8.13%	3.54%
Augmentation to LCFF Base	6.70%		
H&W Contribution Increase	3.00%	3.00%	3.00%
Step & Column Increase	2.00%	2.00%	2.00%
CalSTRS	19.10%	19.10%	19.10%
CalPERS	25.37%	27.00%	28.10%
Lottery Unrestricted (per ADA)	\$170	\$170	\$170
Lottery Restricted (per ADA)	\$67	\$67	\$67
Mandated Block Grant			
K-8 per ADA	\$34.94	\$37.78	\$39.12
9-12 per ADA	\$67.31	\$72.78	\$75.36
Consumer Price Index (CPI)	6%	10%	5%
Minimum Hourly Rate	\$15.50	\$16.00	\$16.40
Routine Restricted Maintenance Account (RRMA)*	3%	3%	3%

The governor's May Revision will be unveiled around May 20<sup>th</sup>. This revision to the 2023-24 state budget proposal will outline the economic and revenue outlook, including changes since the January proposed budget. The district will continue to be diligent monitoring and updating its budget keeping a close look at the state revenues, inflation pressures, attendance, and potential pension rate increases.

## General Fund Ending Balance & Reserve

Based on the current financial information, the General Fund ending balance for 2022-23 and future years are below. Existing law imposes a 10% cap on the amount local school districts can maintain in their reserves. The district has taken the following actions to comply with the law:

- The Governing Board adopted resolution No.22-2021/22 authorizing the increase or decrease of the interfund transfer to the Special Reserve Building Fund to ensure the 10% reserve cap is met in 2022-23 and in future years.
- Committed \$46 million from the ending balance with resolution No.41-2021/22 to protect the Governing Board goals and district initiatives. The committed funds are excluded from the 10% reserve cap calculation:
  - ❖ Unrestricted Lottery Textbooks - \$10.4 million
  - ❖ LCFF Concentration Funds - \$13.6 million
  - ❖ Unrestricted LCFF Funds - \$22 million (to cover salaries & benefits currently paid with COVID-19 Relief Funds until 2023-24)



Maintaining a healthy reserve allows the district to manage cash flow, mitigate funding, address unexpected costs, save for large purchases, and reduce borrowing costs.



## OTHER FUNDS

The district maintains other funds such as Adult Education, Preschool, Child Nutrition, and the Building funds. These funds are self-sustained programs and they operate within their revenues.

The County School Facilities, Fund 35, received \$5 million in state match for the completed modernization project at MSHS Athletic Field. These funds will be used in future building projects. Lincoln School was also awarded \$877,380 to build some TK classrooms. This project is already underway and hope to have two new classrooms by the beginning of the school year in 2023-24.

Fund #	Description	Beginning Balance 7/01/2022	Revenue	Expenses	Transfer In/Out	Projected Ending Balance 6/30/2023
01	General Fund	\$ 107,355,202	\$ 455,798,847	\$ 454,862,372	\$ (13,975,500)	\$ 94,316,177
08	Student Activity Special Revenue	\$ 829,490	\$ -	\$ 89,503		\$ 739,987.05
11	Adult Education	\$ 536,300	\$ 1,754,210	\$ 1,988,509		\$ 302,001
12	Child Development	\$ 562,688	\$ 3,917,406	\$ 4,480,094		\$ 0
13	Child Nutrition	\$ 5,698,881	\$ 17,680,816	\$ 18,565,655		\$ 4,814,042
21	Building Fund (Bond Proceeds)	\$ 39,375,577	\$ 102,000	\$ 7,993,456		\$ 31,484,121
25	Developer Fees	\$ 5,769,321	\$ 2,541,000	\$ 5,632,496	\$ (30,000)	\$ 2,647,825
27	Redevelopment Agency	\$ 546,655	\$ 1,183,411		\$ (1,182,411)	\$ 547,655
35	County School Facilities	\$ 52,982,391	\$ 6,095,988	\$ 27,405,902		\$ 31,672,477
40	Special Reserve Capital	\$ 1,232,141	\$ 8,000	\$ 1,804,980	\$ 1,000,000	\$ 435,161
41	Special Reserve Building	\$ 47,599,191	\$ 130,000	\$ 5,341,791	\$ 8,000,000	\$ 50,387,400
51	Bond Interest and Redemption	\$ 10,193,234	\$ 9,922,537	\$ 11,340,581		\$ 8,775,190
56	Debt Service	\$ 726,120	\$ 3,500	\$ 6,187,911	\$ 6,187,911	\$ 729,620
	<b>TOTAL</b>	<b>\$ 273,407,191</b>	<b>\$ 499,137,715</b>	<b>\$ 545,693,250</b>	<b>\$ -</b>	<b>\$ 226,851,656</b>

## FUTURE YEARS

The LCFF is the main source of revenue for the district's Unrestricted General Fund. The governor's 2023-24 proposed budget includes an 8.13% COLA to the LCFF, this will bring an additional \$24 million to the district. The new funds will cover the increases on salaries, retirement, health insurance, and the continued increases in supplies and services we have been affected in the last few years.

The assumptions below will be updated as the state releases new financial information in the May Revision. At that time, the LCFF will be recalculated to incorporate any significant changes.

New Revenue from LCFF				
	2022-23	2023-24	2024-25	2025-26
<b>DOF Estimated COLA</b>	<b>6.56% + 6.70%</b>	<b>8.13%</b>	<b>3.54%</b>	<b>3.31%</b>
Estimated LCFF Revenue	\$285,590,366	\$310,473,396	\$322,604,291	\$333,896,547
Total New revenue	<b>\$ 34,191,731</b>	<b>\$ 24,883,030</b>	<b>\$ 12,130,895</b>	<b>\$ 11,292,256</b>

New Expenses				
	2022-23	2023-24	2024-25	2025-26
Step & Col Increase	\$ 2,400,000	\$ 2,700,000	\$ 2,800,000	\$ 3,000,000
Salary Increase 6% & 4%	\$ 10,015,000	\$ 6,675,000		
Student Champion Investment	\$ 13,606,250			
STRS	\$ 2,075,700	\$ -	\$ -	\$ -
PERS	\$ 902,900	\$ 650,000	\$ 500,000	\$ 325,000
H&W	\$ 869,000	\$ 950,000	\$ 990,000	\$ 1,000,000
Supplies (Fuel, Diesel, Parts, Tires, Chemicals)	\$ 2,000,000	\$ 500,000	\$ 500,000	\$ 500,000
Services (Liability Insurance, Utilities)	\$ 1,000,000	\$ 1,000,000	\$ 600,000	\$ 600,000
New Positions (Core Staffing)	\$ 12,500,000	\$ 2,650,000	\$ 400,000	\$ 220,000
THS Personnel	\$ 490,500			
THS Operating Budget	\$ 99,730			
THS Startup Funds	\$ 500,000			
Husein Elementary Staff				\$ 1,000,000
Husein Elementary Start up funds				\$ 1,000,000
Minimum Wage Increase	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Positions paid with COVID Funds back to Unrestricted General Fund			\$ 12,000,000	
<b>Total</b>	<b>\$ 46,509,080</b>	<b>\$ 15,175,000</b>	<b>\$ 17,840,000</b>	<b>\$ 7,695,000</b>

Surplus/Deficit	<b>\$ (12,317,349)</b>	<b>\$ 9,708,030</b>	<b>\$ (5,709,105)</b>	<b>\$ 3,597,256</b>
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## 2023-24

1. Estimated COLA at 8.13%
2. New Revenue - \$24 million
3. 4% Salary increase for all employees
4. Increases to Step/Column and H&W
5. TK enrollment and ADA increase
6. Continue construction for K-8 Husein Elementary
7. Continue plans for second K-8 school

## **2024-25**

1. Estimated COLA at 3.54%
2. New Revenue - \$12 million
3. No more COVID-19 Relief Funds
4. Increases to Step/Column and H&W
5. TK enrollment and ADA increase
6. Continue construction for K-8 Husein Elementary
7. Continue plans for second K-8 school

## **2025-26**

1. Estimated COLA at 3.31%
2. New Revenue - \$11 million
3. No more COVID-19 Relief Funds
4. Increases to Step/Column and H&W
5. TK enrollment and ADA increase
6. Open K-8 Husein Elementary
7. Continue plans for second K-8 school

Madera Unified School District's goal is to maintain a balanced budget, minimal debt, competitive salaries; and most important, rigorous programs and high-quality learning for our students.

**Honesty + Competency = Trust**

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:			
		2022-23 Original Budget	2022-23 Board Approved Operating Budget	2022-23 Actuals to Date	2022-23 Projected Totals
01I	General Fund/County School Service Fund	GS	GS	GS	GS
08I	Student Activity Special Revenue Fund	G	G	G	G
09I	Charter Schools Special Revenue Fund				
10I	Special Education Pass-Through Fund				
11I	Adult Education Fund	G	G	G	G
12I	Child Development Fund	G	G	G	G
13I	Cafeteria Special Revenue Fund	G	G	G	G
14I	Deferred Maintenance Fund				
15I	Pupil Transportation Equipment Fund				
17I	Special Reserve Fund for Other Than Capital Outlay Projects				
18I	School Bus Emissions Reduction Fund				
19I	Foundation Special Revenue Fund				
20I	Special Reserve Fund for Postemployment Benefits				
21I	Building Fund	G	G	G	G
25I	Capital Facilities Fund	G	G	G	G
30I	State School Building Lease-Purchase Fund				
35I	County School Facilities Fund	G	G	G	G
40I	Special Reserve Fund for Capital Outlay Projects	G	G	G	G
49I	Capital Project Fund for Blended Component Units				
51I	Bond Interest and Redemption Fund				
52I	Debt Service Fund for Blended Component Units				
53I	Tax Override Fund				
56I	Debt Service Fund	G	G	G	G
57I	Foundation Permanent Fund				
61I	Cafeteria Enterprise Fund				
62I	Charter Schools Enterprise Fund				
63I	Other Enterprise Fund				
66I	Warehouse Revolving Fund				
67I	Self-Insurance Fund				
71I	Retiree Benefit Fund				
73I	Foundation Private-Purpose Trust Fund				
76I	Warrant/Pass-Through Fund				
95I	Student Body Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				
CHG	Change Order Form				
CI	Interim Certification				S
ESMOE	Every Student Succeeds Act Maintenance of Effort				GS
ICR	Indirect Cost Rate Worksheet				S
MYPI	Multiyear Projections - General Fund	S	S	S	GS
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review	S	S	S	S

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	266,628,757.00	285,049,894.00	154,150,545.58	285,590,366.00	540,472.00	0.2%
2) Federal Revenue		8100-8299	52,314,834.00	76,621,553.00	20,988,842.39	80,152,945.00	3,531,392.00	4.6%
3) Other State Revenue		8300-8599	34,645,466.00	83,511,634.00	48,474,557.46	82,117,964.00	(1,393,670.00)	-1.7%
4) Other Local Revenue		8600-8799	7,182,194.00	7,477,114.00	4,544,764.89	7,907,572.00	430,458.00	5.8%
5) TOTAL, REVENUES			360,771,251.00	452,660,195.00	228,158,710.32	455,768,847.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	131,763,496.00	137,818,698.00	79,074,361.13	139,056,755.00	(1,238,057.00)	-0.9%
2) Classified Salaries		2000-2999	46,896,245.00	53,331,222.00	32,052,342.41	52,435,253.00	895,969.00	1.7%
3) Employee Benefits		3000-3999	104,289,150.00	107,552,818.00	49,809,989.79	103,717,204.00	3,835,614.00	3.6%
4) Books and Supplies		4000-4999	25,520,214.00	96,465,596.00	9,173,691.15	95,586,499.00	879,097.00	0.9%
5) Services and Other Operating Expenditures		5000-5999	24,563,196.00	41,923,402.00	23,284,249.35	44,184,753.00	(2,261,351.00)	-5.4%
6) Capital Outlay		6000-6999	3,397,138.00	15,216,044.00	9,098,446.67	15,722,033.00	(505,989.00)	-3.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	5,116,457.00	4,823,326.00	2,466,426.40	4,789,775.00	33,551.00	0.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(625,361.00)	(677,235.00)	0.00	(669,898.00)	(7,337.00)	1.1%
9) TOTAL, EXPENDITURES			340,920,535.00	456,453,871.00	204,959,506.90	454,822,374.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			19,850,716.00	(3,793,676.00)	23,199,203.42	946,473.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	30,000.00	30,000.00	0.00	30,000.00	0.00	0.0%
b) Transfers Out		7600-7629	18,005,500.00	11,005,500.00	5,005,500.00	14,005,500.00	(3,000,000.00)	-27.3%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	10,000.00	10,000.00	4,750.00	10,000.00	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			(17,985,500.00)	(10,985,500.00)	(5,010,250.00)	(13,985,500.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,865,216.00	(14,779,176.00)	18,188,953.42	(13,039,027.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	81,478,028.00	107,355,207.00		107,355,207.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			81,478,028.00	107,355,207.00		107,355,207.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			81,478,028.00	107,355,207.00		107,355,207.00		
2) Ending Balance, June 30 (E + F1e)			83,343,244.00	92,576,031.00		94,316,180.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	25,000.00	50,000.00		50,000.00		
Stores		9712	391,980.00	418,222.00		418,222.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	46,067,496.00	46,067,496.00		46,067,496.00		
Concentration Funds for Unduplicated Pupils	0000	9760	13,614,028.00					
Positions moved to ESSER III for 3 years	0000	9760	22,000,000.00					
Unrestricted Lottery - Textbooks RS 1100	1100	9760	10,453,468.00					
Concentration Funds for Unduplicated Pupils	0000	9760		13,614,028.00				
Positions moved to ESSER III for 3 years	0000	9760		22,000,000.00				
Unrestricted Lottery - Textbooks RS 1100	1100	9760		10,453,468.00				
Concentration Funds for Unduplicated Pupils	0000	9760				13,614,028.00		
Positions Moved to ESSER III for 3 years	0000	9760				22,000,000.00		
Unrestricted Lottery - Textbooks RS 1100	1100	9760				10,453,468.00		
d) Assigned								
Other Assignments		9780	813,024.00	546,075.00		546,075.00		
G.A.S.B. 16 Vacation Accrual	0000	9780	813,024.00					
G.A.S.B. 16 Vacation Accrual	0000	9780		546,075.00				
G.A.S.B. 16 Vacation Accrual	0000	9780				546,075.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	10,768,081.00	14,024,081.07		14,065,136.16		
Unassigned/Unappropriated Amount		9790	25,277,663.00	31,470,156.93		33,169,250.84		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	189,758,040.00	203,211,467.00	109,667,548.00	203,834,140.00	622,673.00	0.3%
Education Protection Account State Aid - Current Year		8012	50,172,773.00	53,100,055.00	26,460,789.00	53,200,652.00	100,597.00	0.2%
State Aid - Prior Years		8019	0.00	0.00	(2,566,371.00)	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	250,616.00	245,369.00	129,853.91	245,369.00	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	31,165,301.00	32,373,622.00	17,360,584.20	28,873,622.00	(3,500,000.00)	-10.8%
Unsecured Roll Taxes		8042	932,719.00	1,178,082.00	945,285.34	1,178,082.00	0.00	0.0%
Prior Years' Taxes		8043	(970,729.00)	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	500,000.00	100,000.00	658,074.22	1,100,000.00	1,000,000.00	1,000.0%
Education Revenue Augmentation Fund (ERAF)		8045	(3,885,168.00)	(3,848,171.00)	0.00	(3,848,171.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	281,945.00	332,039.00	2,266,862.80	2,832,039.00	2,500,000.00	752.9%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								



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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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			268,205,497.00	286,692,463.00	154,922,626.47	287,415,733.00	723,270.00	0.3%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,576,740.00)	(1,642,569.00)	(772,080.89)	(1,825,367.00)	(182,798.00)	11.1%
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			266,628,757.00	285,049,894.00	154,150,545.58	285,590,366.00	540,472.00	0.2%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,565,793.00	1,813,011.00	42,984.12	1,651,761.00	(161,250.00)	-8.9%
Special Education Discretionary Grants		8182	0.00	49,710.00	0.00	49,710.00	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	9,341,900.00	12,800,686.00	8,262,649.10	13,042,547.00	241,861.00	1.9%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	1,046,744.00	1,434,158.00	563,544.15	1,436,599.00	2,441.00	0.2%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	6,207.00	6,207.47	0.00	(6,207.00)	-100.0%
Title III, Part A, English Learner Program	4203	8290	675,675.00	1,514,156.00	134,680.47	1,514,156.00	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, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	3,757,136.00	5,623,109.00	1,411,120.70	5,936,055.00	312,946.00	5.6%
Career and Technical Education	3500-3599	8290	248,562.00	225,689.00	1,905.22	225,689.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	35,679,024.00	53,154,827.00	10,565,751.16	56,296,428.00	3,141,601.00	5.9%
TOTAL, FEDERAL REVENUE			52,314,834.00	76,621,553.00	20,988,842.39	80,152,945.00	3,531,392.00	4.6%
<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%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	830,961.00	830,961.00	793,737.00	830,961.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	4,558,860.00	4,890,965.00	1,487,671.88	4,542,575.00	(348,390.00)	-7.1%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	2,644,224.00	3,507,493.00	602,884.26	3,457,754.00	(49,739.00)	-1.4%
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	1,100,730.00	2,457,423.00	1,244,698.70	1,408,289.00	(1,049,134.00)	-42.7%
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	25,510,691.00	71,824,792.00	44,345,565.62	71,878,385.00	53,593.00	0.1%
TOTAL, OTHER STATE REVENUE			34,645,466.00	83,511,634.00	48,474,557.46	82,117,964.00	(1,393,670.00)	-1.7%
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	5,000.00	5,000.00	3,816.64	5,000.00	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	30,000.00	30,000.00	9,370.49	30,000.00	0.00	0.0%
Interest		8660	300,000.00	300,000.00	226,828.75	300,000.00	0.00	0.0%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	339,000.00	339,000.00	210,190.55	400,958.00	61,958.00	18.3%
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	435,677.00	730,597.00	726,751.46	1,099,097.00	368,500.00	50.4%
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	6,072,517.00	6,072,517.00	3,367,807.00	6,072,517.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,182,194.00	7,477,114.00	4,544,764.89	7,907,572.00	430,458.00	5.8%
TOTAL, REVENUES			360,771,251.00	452,660,195.00	228,158,710.32	455,768,847.00	3,108,652.00	0.7%
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	98,525,893.00	98,279,547.00	54,101,552.47	99,960,651.00	(1,681,104.00)	-1.7%
Certificated Pupil Support Salaries		1200	14,546,912.00	13,836,597.00	7,791,440.42	13,967,285.00	(130,688.00)	-0.9%
Certificated Supervisors' and Administrators' Salaries		1300	14,557,829.00	14,738,606.00	8,541,167.36	14,721,095.00	17,511.00	0.1%
Other Certificated Salaries		1900	4,132,862.00	10,963,948.00	8,640,200.88	10,407,724.00	556,224.00	5.1%
TOTAL, CERTIFICATED SALARIES			131,763,496.00	137,818,698.00	79,074,361.13	139,056,755.00	(1,238,057.00)	-0.9%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	7,989,801.00	7,549,565.00	3,402,529.14	7,054,077.00	495,488.00	6.6%
Classified Support Salaries		2200	17,994,778.00	18,261,988.00	10,397,984.72	18,351,542.00	(89,554.00)	-0.5%
Classified Supervisors' and Administrators' Salaries		2300	3,037,381.00	3,112,343.00	1,768,524.96	3,060,524.00	51,819.00	1.7%
Clerical, Technical and Office Salaries		2400	13,627,736.00	12,869,436.00	6,995,924.33	12,227,911.00	641,525.00	5.0%
Other Classified Salaries		2900	4,246,549.00	11,537,890.00	9,487,379.26	11,741,199.00	(203,309.00)	-1.8%
TOTAL, CLASSIFIED SALARIES			46,896,245.00	53,331,222.00	32,052,342.41	52,435,253.00	895,969.00	1.7%
<b>EMPLOYEE BENEFITS</b>								

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
STRS		3101-3102	38,031,601.00	38,653,752.00	13,126,745.40	38,125,002.00	528,750.00	1.4%
PERS		3201-3202	11,719,396.00	12,994,888.00	6,052,726.97	11,202,386.00	1,792,502.00	13.8%
OASDI/Medicare/Alternative		3301-3302	5,683,498.00	6,601,001.00	3,708,752.85	6,182,294.00	418,707.00	6.3%
Health and Welfare Benefits		3401-3402	42,270,452.00	41,782,920.00	22,072,974.08	40,810,347.00	972,573.00	2.3%
Unemployment Insurance		3501-3502	888,892.00	951,893.00	559,557.07	975,135.00	(23,242.00)	-2.4%
Workers' Compensation		3601-3602	2,354,350.00	2,581,751.00	1,502,270.48	2,587,257.00	(5,506.00)	-0.2%
OPEB, Allocated		3701-3702	2,313,192.00	2,966,788.00	1,770,649.96	2,811,701.00	155,087.00	5.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,027,769.00	1,019,825.00	1,016,312.98	1,023,082.00	(3,257.00)	-0.3%
TOTAL, EMPLOYEE BENEFITS			104,289,150.00	107,552,818.00	49,809,989.79	103,717,204.00	3,835,614.00	3.6%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	4,558,860.00	4,849,405.00	1,271,189.14	4,589,249.00	260,156.00	5.4%
Books and Other Reference Materials		4200	190,214.00	590,680.00	244,075.35	673,021.00	(82,341.00)	-13.9%
Materials and Supplies		4300	19,679,373.00	87,647,019.00	5,370,486.76	86,680,639.00	966,380.00	1.1%
Noncapitalized Equipment		4400	1,091,767.00	3,377,867.00	2,287,314.90	3,642,965.00	(265,098.00)	-7.8%
Food		4700	0.00	625.00	625.00	625.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			25,520,214.00	96,465,596.00	9,173,691.15	95,586,499.00	879,097.00	0.9%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	3,721,739.00	7,609,581.00	3,387,686.91	8,482,437.00	(872,856.00)	-11.5%
Travel and Conferences		5200	781,798.00	1,231,340.00	590,698.42	1,426,335.00	(194,995.00)	-15.8%
Dues and Memberships		5300	74,500.00	115,611.00	103,871.64	129,457.00	(13,846.00)	-12.0%
Insurance		5400-5450	1,636,784.00	1,691,261.00	1,685,520.06	1,691,261.00	0.00	0.0%
Operations and Housekeeping Services		5500	6,257,780.00	8,238,140.00	4,106,875.94	8,255,140.00	(17,000.00)	-0.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,679,917.00	6,013,648.00	4,376,743.68	6,205,716.00	(192,068.00)	-3.2%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(51,697.00)	(45,944.00)	(40,847.32)	(49,601.00)	3,657.00	-8.0%
Professional/Consulting Services and Operating Expenditures		5800	8,660,538.00	16,264,128.00	8,688,513.07	17,241,858.00	(977,730.00)	-6.0%
Communications		5900	801,837.00	805,637.00	385,186.95	802,150.00	3,487.00	0.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			24,563,196.00	41,923,402.00	23,284,249.35	44,184,753.00	(2,261,351.00)	-5.4%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	2,200,000.00	2,203,654.00	2,203,921.00	(3,921.00)	-0.2%
Land Improvements		6170	440,000.00	3,613,819.00	1,454,985.47	3,607,731.00	6,088.00	0.2%
Buildings and Improvements of Buildings		6200	2,371,655.00	5,975,285.00	3,470,987.53	5,973,568.00	1,717.00	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	495,483.00	3,024,735.00	1,679,525.30	3,504,305.00	(479,570.00)	-15.9%
Equipment Replacement		6500	90,000.00	402,205.00	289,294.37	432,508.00	(30,303.00)	-7.5%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,397,138.00	15,216,044.00	9,098,446.67	15,722,033.00	(505,989.00)	-3.3%
<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%

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)
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	4,725,418.00	4,432,287.00	2,270,906.99	4,398,736.00	33,551.00	0.8%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	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	51,488.00	51,488.00	25,743.93	51,488.00	0.00	0.0%
Other Debt Service - Principal		7439	339,551.00	339,551.00	169,775.48	339,551.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			5,116,457.00	4,823,326.00	2,466,426.40	4,789,775.00	33,551.00	0.7%
<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	(625,361.00)	(677,235.00)	0.00	(669,898.00)	(7,337.00)	1.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(625,361.00)	(677,235.00)	0.00	(669,898.00)	(7,337.00)	1.1%
TOTAL, EXPENDITURES			340,920,535.00	456,453,871.00	204,959,506.90	454,822,374.00	1,631,497.00	0.4%
<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	30,000.00	30,000.00	0.00	30,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			30,000.00	30,000.00	0.00	30,000.00	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	13,000,000.00	6,000,000.00	0.00	9,000,000.00	(3,000,000.00)	-50.0%
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	5,005,500.00	5,005,500.00	5,005,500.00	5,005,500.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			18,005,500.00	11,005,500.00	5,005,500.00	14,005,500.00	(3,000,000.00)	-27.3%

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 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	10,000.00	10,000.00	4,750.00	10,000.00	0.00	0.0%
(d) TOTAL, USES			10,000.00	10,000.00	4,750.00	10,000.00	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		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00		
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(17,985,500.00)	(10,985,500.00)	(5,010,250.00)	(13,985,500.00)	3,000,000.00	-27.3%



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	266,628,757.00	285,049,894.00	154,150,545.58	285,590,366.00	540,472.00	0.2%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,110,146.00	4,490,238.00	2,318,022.90	4,240,338.00	(249,900.00)	-5.6%
4) Other Local Revenue		8600-8799	1,029,677.00	1,306,245.00	1,015,354.94	1,575,890.00	269,645.00	20.6%
5) TOTAL, REVENUES			271,768,580.00	290,846,377.00	157,483,923.42	291,406,594.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	95,216,135.00	102,140,738.00	58,286,916.18	102,277,613.00	(136,875.00)	-0.1%
2) Classified Salaries		2000-2999	36,703,476.00	42,693,913.00	25,618,555.66	41,892,311.00	801,602.00	1.9%
3) Employee Benefits		3000-3999	66,821,909.00	71,448,279.00	37,536,435.71	68,081,691.00	3,366,588.00	4.7%
4) Books and Supplies		4000-4999	12,203,677.00	13,952,172.00	3,801,181.80	14,075,050.00	(122,878.00)	-0.9%
5) Services and Other Operating Expenditures		5000-5999	18,386,216.00	23,346,260.00	12,041,799.84	23,308,607.00	37,653.00	0.2%
6) Capital Outlay		6000-6999	171,483.00	5,761,465.00	5,209,689.05	6,136,856.00	(375,391.00)	-6.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	3,116,457.00	3,289,856.00	1,753,425.41	3,256,305.00	33,551.00	1.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,958,177.00)	(10,171,883.00)	(12,503.83)	(10,268,730.00)	96,847.00	-1.0%
9) TOTAL, EXPENDITURES			229,661,176.00	252,460,800.00	144,235,499.82	248,759,703.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			42,107,404.00	38,385,577.00	13,248,423.60	42,646,891.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	30,000.00	30,000.00	0.00	30,000.00	0.00	0.0%
b) Transfers Out		7600-7629	18,005,500.00	11,005,500.00	5,005,500.00	14,005,500.00	(3,000,000.00)	-27.3%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	10,000.00	10,000.00	4,750.00	10,000.00	0.00	0.0%
3) Contributions		8980-8999	(22,256,688.00)	(22,868,537.00)	(10,636.30)	(22,389,702.00)	478,835.00	-2.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			(40,242,188.00)	(33,854,037.00)	(5,020,886.30)	(36,375,202.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,865,216.00	4,531,540.00	8,227,537.30	6,271,689.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	81,478,028.00	88,044,491.00		88,044,491.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			81,478,028.00	88,044,491.00		88,044,491.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			81,478,028.00	88,044,491.00		88,044,491.00		
2) Ending Balance, June 30 (E + F1e)			83,343,244.00	92,576,031.00		94,316,180.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	25,000.00	50,000.00		50,000.00		
Stores		9712	391,980.00	418,222.00		418,222.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	46,067,496.00	46,067,496.00		46,067,496.00		
Concentration Funds for Unduplicated Pupils	0000	9760	13,614,028.00					
Positions moved to ESSER III for 3 years	0000	9760	22,000,000.00					
Unrestricted Lottery - Textbooks RS 1100	1100	9760	10,453,468.00					
Concentration Funds for Unduplicated Pupils	0000	9760		13,614,028.00				
Positions moved to ESSER III for 3 years	0000	9760		22,000,000.00				
Unrestricted Lottery - Textbooks RS 1100	1100	9760		10,453,468.00				
Concentration Funds for Unduplicated Pupils	0000	9760				13,614,028.00		
Positions Moved to ESSER III for 3 years	0000	9760				22,000,000.00		
Unrestricted Lottery - Textbooks RS 1100	1100	9760				10,453,468.00		
d) Assigned								
Other Assignments		9780	813,024.00	546,075.00		546,075.00		
G.A.S.B. 16 Vacation Accrual	0000	9780	813,024.00					
G.A.S.B. 16 Vacation Accrual	0000	9780		546,075.00				
G.A.S.B. 16 Vacation Accrual	0000	9780				546,075.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	10,768,081.00	14,024,081.07		14,065,136.16		
Unassigned/Unappropriated Amount		9790	25,277,663.00	31,470,156.93		33,169,250.84		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	189,758,040.00	203,211,467.00	109,667,548.00	203,834,140.00	622,673.00	0.3%
Education Protection Account State Aid - Current Year		8012	50,172,773.00	53,100,055.00	26,460,789.00	53,200,652.00	100,597.00	0.2%
State Aid - Prior Years		8019	0.00	0.00	(2,566,371.00)	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	250,616.00	245,369.00	129,853.91	245,369.00	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	31,165,301.00	32,373,622.00	17,360,584.20	28,873,622.00	(3,500,000.00)	-10.8%
Unsecured Roll Taxes		8042	932,719.00	1,178,082.00	945,285.34	1,178,082.00	0.00	0.0%
Prior Years' Taxes		8043	(970,729.00)	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	500,000.00	100,000.00	658,074.22	1,100,000.00	1,000,000.00	1,000.0%
Education Revenue Augmentation Fund (ERAF)		8045	(3,885,168.00)	(3,848,171.00)	0.00	(3,848,171.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	281,945.00	332,039.00	2,266,862.80	2,832,039.00	2,500,000.00	752.9%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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			268,205,497.00	286,692,463.00	154,922,626.47	287,415,733.00	723,270.00	0.3%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,576,740.00)	(1,642,569.00)	(772,080.89)	(1,825,367.00)	(182,798.00)	11.1%
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			266,628,757.00	285,049,894.00	154,150,545.58	285,590,366.00	540,472.00	0.2%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								

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)
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	830,961.00	830,961.00	793,737.00	830,961.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	3,259,185.00	3,467,688.00	1,386,804.23	3,217,788.00	(249,900.00)	-7.2%
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	20,000.00	191,589.00	137,481.67	191,589.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,110,146.00	4,490,238.00	2,318,022.90	4,240,338.00	(249,900.00)	-5.6%
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	5,000.00	5,000.00	3,816.64	5,000.00	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	30,000.00	30,000.00	9,370.49	30,000.00	0.00	0.0%
Interest		8660	300,000.00	300,000.00	226,828.75	300,000.00	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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	339,000.00	339,000.00	210,190.55	400,958.00	61,958.00	18.3%
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	355,677.00	632,245.00	565,148.51	839,932.00	207,687.00	32.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,029,677.00	1,306,245.00	1,015,354.94	1,575,890.00	269,645.00	20.6%
TOTAL, REVENUES			271,768,580.00	290,846,377.00	157,483,923.42	291,406,594.00	560,217.00	0.2%
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	71,832,339.00	72,290,439.00	38,428,484.64	72,315,265.00	(24,826.00)	0.0%
Certificated Pupil Support Salaries		1200	9,768,323.00	9,414,520.00	5,342,942.82	9,549,301.00	(134,781.00)	-1.4%
Certificated Supervisors' and Administrators' Salaries		1300	12,639,814.00	12,516,921.00	7,291,461.17	12,541,667.00	(24,746.00)	-0.2%
Other Certificated Salaries		1900	975,659.00	7,918,858.00	7,224,027.55	7,871,380.00	47,478.00	0.6%
TOTAL, CERTIFICATED SALARIES			95,216,135.00	102,140,738.00	58,286,916.18	102,277,613.00	(136,875.00)	-0.1%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	4,738,715.00	4,394,302.00	1,976,015.44	4,213,569.00	180,733.00	4.1%
Classified Support Salaries		2200	13,780,754.00	13,973,616.00	7,929,039.25	14,053,533.00	(79,917.00)	-0.6%
Classified Supervisors' and Administrators' Salaries		2300	2,647,221.00	2,831,073.00	1,603,403.93	2,776,738.00	54,335.00	1.9%
Clerical, Technical and Office Salaries		2400	11,661,698.00	11,503,363.00	6,161,833.67	10,836,784.00	666,579.00	5.8%
Other Classified Salaries		2900	3,875,088.00	9,991,559.00	7,948,263.37	10,011,687.00	(20,128.00)	-0.2%
TOTAL, CLASSIFIED SALARIES			36,703,476.00	42,693,913.00	25,618,555.66	41,892,311.00	801,602.00	1.9%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	17,921,911.00	18,759,022.00	9,440,401.00	18,199,920.00	559,102.00	3.0%
PERS		3201-3202	9,088,997.00	10,544,881.00	4,724,265.38	8,827,950.00	1,716,931.00	16.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	4,231,801.00	5,299,931.00	2,950,827.78	4,867,645.00	432,286.00	8.2%
Unemployment Insurance		3401-3402	30,470,437.00	30,766,183.00	16,414,587.25	30,264,382.00	501,801.00	1.6%
Workers' Compensation		3501-3502	655,012.00	725,341.00	428,351.84	743,966.00	(18,625.00)	-2.6%
OPEB, Allocated		3601-3602	1,734,873.00	1,967,260.00	1,145,102.18	1,958,859.00	8,401.00	0.4%
OPEB, Active Employees		3701-3702	1,706,064.00	2,377,848.00	1,427,773.14	2,209,387.00	168,461.00	7.1%
Other Employee Benefits		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		3901-3902	1,012,814.00	1,007,813.00	1,005,127.14	1,009,582.00	(1,769.00)	-0.2%
TOTAL, EMPLOYEE BENEFITS			66,821,909.00	71,448,279.00	37,536,435.71	68,081,691.00	3,366,588.00	4.7%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	3,259,185.00	3,432,228.00	251,564.30	3,183,387.00	248,841.00	7.3%
Books and Other Reference Materials		4200	39,500.00	114,525.00	38,935.78	113,142.00	1,383.00	1.2%
Materials and Supplies		4300	8,096,927.00	9,075,309.00	2,878,490.55	9,362,271.00	(286,962.00)	-3.2%
Noncapitalized Equipment		4400	808,065.00	1,330,110.00	632,191.17	1,416,250.00	(86,140.00)	-6.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			12,203,677.00	13,952,172.00	3,801,181.80	14,075,050.00	(122,878.00)	-0.9%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	325,540.00	319,720.00	142,274.39	315,121.00	4,599.00	1.4%
Travel and Conferences		5200	504,147.00	602,378.00	281,216.69	708,858.00	(106,480.00)	-17.7%
Dues and Memberships		5300	73,300.00	81,053.00	66,906.64	82,821.00	(1,768.00)	-2.2%
Insurance		5400-5450	1,636,784.00	1,691,261.00	1,685,520.06	1,691,261.00	0.00	0.0%
Operations and Housekeeping Services		5500	6,257,780.00	8,238,140.00	4,106,875.94	8,255,140.00	(17,000.00)	-0.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,802,717.00	2,269,076.00	1,184,220.34	2,287,270.00	(18,194.00)	-0.8%
Transfers of Direct Costs		5710	(337,577.00)	(589,899.00)	(586,920.09)	(825,925.00)	236,026.00	-40.0%
Transfers of Direct Costs - Interfund		5750	(51,697.00)	(45,944.00)	(40,847.32)	(49,601.00)	3,657.00	-8.0%
Professional/Consulting Services and Operating Expenditures		5800	7,376,485.00	9,978,938.00	4,818,091.54	10,045,721.00	(66,783.00)	-0.7%
Communications		5900	798,737.00	801,537.00	384,461.65	797,941.00	3,596.00	0.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			18,386,216.00	23,346,260.00	12,041,799.84	23,308,607.00	37,653.00	0.2%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	2,200,000.00	2,203,654.00	2,203,921.00	(3,921.00)	-0.2%
Land Improvements		6170	20,000.00	202,240.00	137,074.59	246,822.00	(44,582.00)	-22.0%
Buildings and Improvements of Buildings		6200	31,000.00	2,123,422.00	2,075,350.91	2,261,784.00	(138,362.00)	-6.5%
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	120,483.00	1,116,723.00	701,583.22	1,280,204.00	(163,481.00)	-14.6%
Equipment Replacement		6500	0.00	119,080.00	92,026.33	144,125.00	(25,045.00)	-21.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			171,483.00	5,761,465.00	5,209,689.05	6,136,856.00	(375,391.00)	-6.5%
<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								



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	2,725,418.00	2,898,817.00	1,557,906.00	2,865,266.00	33,551.00	1.2%
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	51,488.00	51,488.00	25,743.93	51,488.00	0.00	0.0%
Other Debt Service - Principal		7439	339,551.00	339,551.00	169,775.48	339,551.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,116,457.00	3,289,856.00	1,753,425.41	3,256,305.00	33,551.00	1.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(2,332,816.00)	(9,494,648.00)	(12,503.83)	(9,598,832.00)	104,184.00	-1.1%
Transfers of Indirect Costs - Interfund		7350	(625,361.00)	(677,235.00)	0.00	(669,898.00)	(7,337.00)	1.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,958,177.00)	(10,171,883.00)	(12,503.83)	(10,268,730.00)	96,847.00	-1.0%
TOTAL, EXPENDITURES			229,661,176.00	252,460,800.00	144,235,499.82	248,759,703.00	3,701,097.00	1.5%
<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	30,000.00	30,000.00	0.00	30,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			30,000.00	30,000.00	0.00	30,000.00	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	13,000,000.00	6,000,000.00	0.00	9,000,000.00	(3,000,000.00)	-50.0%
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	5,005,500.00	5,005,500.00	5,005,500.00	5,005,500.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			18,005,500.00	11,005,500.00	5,005,500.00	14,005,500.00	(3,000,000.00)	-27.3%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								

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)
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	10,000.00	10,000.00	4,750.00	10,000.00	0.00	0.0%
(d) TOTAL, USES			10,000.00	10,000.00	4,750.00	10,000.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(22,256,688.00)	(22,868,537.00)	(10,636.30)	(22,389,702.00)	478,835.00	-2.1%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(22,256,688.00)	(22,868,537.00)	(10,636.30)	(22,389,702.00)	478,835.00	-2.1%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(40,242,188.00)	(33,854,037.00)	(5,020,886.30)	(36,375,202.00)	(2,521,165.00)	7.4%

Description	Resource Codes	Object Codes	Original Budget (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	52,314,834.00	76,621,553.00	20,988,842.39	80,152,945.00	3,531,392.00	4.6%
3) Other State Revenue		8300-8599	30,535,320.00	79,021,396.00	46,156,534.56	77,877,626.00	(1,143,770.00)	-1.4%
4) Other Local Revenue		8600-8799	6,152,517.00	6,170,869.00	3,529,409.95	6,331,682.00	160,813.00	2.6%
5) TOTAL, REVENUES			89,002,671.00	161,813,818.00	70,674,786.90	164,362,253.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	36,547,361.00	35,677,960.00	20,787,444.95	36,779,142.00	(1,101,182.00)	-3.1%
2) Classified Salaries		2000-2999	10,192,769.00	10,637,309.00	6,433,786.75	10,542,942.00	94,367.00	0.9%
3) Employee Benefits		3000-3999	37,467,241.00	36,104,539.00	12,273,554.08	35,635,513.00	469,026.00	1.3%
4) Books and Supplies		4000-4999	13,316,537.00	82,513,424.00	5,372,509.35	81,511,449.00	1,001,975.00	1.2%
5) Services and Other Operating Expenditures		5000-5999	6,176,980.00	18,577,142.00	11,242,449.51	20,876,146.00	(2,299,004.00)	-12.4%
6) Capital Outlay		6000-6999	3,225,655.00	9,454,579.00	3,888,757.62	9,585,177.00	(130,598.00)	-1.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,000,000.00	1,533,470.00	713,000.99	1,533,470.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	2,332,816.00	9,494,648.00	12,503.83	9,598,832.00	(104,184.00)	-1.1%
9) TOTAL, EXPENDITURES			111,259,359.00	203,993,071.00	60,724,007.08	206,062,671.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(22,256,688.00)	(42,179,253.00)	9,950,779.82	(41,700,418.00)		
<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	22,256,688.00	22,868,537.00	10,636.30	22,389,702.00	(478,835.00)	-2.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			22,256,688.00	22,868,537.00	10,636.30	22,389,702.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	(19,310,716.00)	9,961,416.12	(19,310,716.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	19,310,716.00		19,310,716.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	19,310,716.00		19,310,716.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	19,310,716.00		19,310,716.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<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	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,565,793.00	1,813,011.00	42,984.12	1,651,761.00	(161,250.00)	-8.9%

Description	Resource Codes	Object Codes	Original Budget (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	0.00	49,710.00	0.00	49,710.00	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	9,341,900.00	12,800,686.00	8,262,649.10	13,042,547.00	241,861.00	1.9%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	1,046,744.00	1,434,158.00	563,544.15	1,436,599.00	2,441.00	0.2%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	6,207.00	6,207.47	0.00	(6,207.00)	-100.0%
Title III, Part A, English Learner Program	4203	8290	675,675.00	1,514,156.00	134,680.47	1,514,156.00	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, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	3,757,136.00	5,623,109.00	1,411,120.70	5,936,055.00	312,946.00	5.6%
Career and Technical Education	3500-3599	8290	248,562.00	225,689.00	1,905.22	225,689.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	35,679,024.00	53,154,827.00	10,565,751.16	56,296,428.00	3,141,601.00	5.9%
TOTAL, FEDERAL REVENUE			52,314,834.00	76,621,553.00	20,988,842.39	80,152,945.00	3,531,392.00	4.6%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	1,299,675.00	1,423,277.00	100,867.65	1,324,787.00	(98,490.00)	-6.9%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	2,644,224.00	3,507,493.00	602,884.26	3,457,754.00	(49,739.00)	-1.4%
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	1,100,730.00	2,457,423.00	1,244,698.70	1,408,289.00	(1,049,134.00)	-42.7%
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	25,490,691.00	71,633,203.00	44,208,083.95	71,686,796.00	53,593.00	0.1%
TOTAL, OTHER STATE REVENUE			30,535,320.00	79,021,396.00	46,156,534.56	77,877,626.00	(1,143,770.00)	-1.4%
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	80,000.00	98,352.00	161,602.95	259,165.00	160,813.00	163.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								



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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	6,072,517.00	6,072,517.00	3,367,807.00	6,072,517.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,152,517.00	6,170,869.00	3,529,409.95	6,331,682.00	160,813.00	2.6%
TOTAL, REVENUES			89,002,671.00	161,813,818.00	70,674,786.90	164,362,253.00	2,548,435.00	1.6%
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	26,693,554.00	25,989,108.00	15,673,067.83	27,645,386.00	(1,656,278.00)	-6.4%
Certificated Pupil Support Salaries		1200	4,778,589.00	4,422,077.00	2,448,497.60	4,417,984.00	4,093.00	0.1%
Certificated Supervisors' and Administrators' Salaries		1300	1,918,015.00	2,221,685.00	1,249,706.19	2,179,428.00	42,257.00	1.9%
Other Certificated Salaries		1900	3,157,203.00	3,045,090.00	1,416,173.33	2,536,344.00	508,746.00	16.7%
TOTAL, CERTIFICATED SALARIES			36,547,361.00	35,677,960.00	20,787,444.95	36,779,142.00	(1,101,182.00)	-3.1%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	3,251,086.00	3,155,263.00	1,426,513.70	2,840,508.00	314,755.00	10.0%
Classified Support Salaries		2200	4,214,024.00	4,288,372.00	2,468,945.47	4,298,009.00	(9,637.00)	-0.2%
Classified Supervisors' and Administrators' Salaries		2300	390,160.00	281,270.00	165,121.03	283,786.00	(2,516.00)	-0.9%
Clerical, Technical and Office Salaries		2400	1,966,038.00	1,366,073.00	834,090.66	1,391,127.00	(25,054.00)	-1.8%
Other Classified Salaries		2900	371,461.00	1,546,331.00	1,539,115.89	1,729,512.00	(183,181.00)	-11.8%
TOTAL, CLASSIFIED SALARIES			10,192,769.00	10,637,309.00	6,433,786.75	10,542,942.00	94,367.00	0.9%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	20,109,690.00	19,894,730.00	3,686,344.40	19,925,082.00	(30,352.00)	-0.2%
PERS		3201-3202	2,630,399.00	2,450,007.00	1,328,461.59	2,374,436.00	75,571.00	3.1%
OASDI/Medicare/Alternative		3301-3302	1,451,697.00	1,301,070.00	757,925.07	1,314,649.00	(13,579.00)	-1.0%
Health and Welfare Benefits		3401-3402	11,800,015.00	11,016,737.00	5,658,386.83	10,545,965.00	470,772.00	4.3%
Unemployment Insurance		3501-3502	233,880.00	226,552.00	131,205.23	231,169.00	(4,617.00)	-2.0%
Workers' Compensation		3601-3602	619,477.00	614,491.00	357,168.30	628,398.00	(13,907.00)	-2.3%
OPEB, Allocated		3701-3702	607,128.00	588,940.00	342,876.82	602,314.00	(13,374.00)	-2.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	14,955.00	12,012.00	11,185.84	13,500.00	(1,488.00)	-12.4%
TOTAL, EMPLOYEE BENEFITS			37,467,241.00	36,104,539.00	12,273,554.08	35,635,513.00	469,026.00	1.3%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	1,299,675.00	1,417,177.00	1,019,624.84	1,405,862.00	11,315.00	0.8%
Books and Other Reference Materials		4200	150,714.00	476,155.00	205,139.57	559,879.00	(83,724.00)	-17.6%
Materials and Supplies		4300	11,582,446.00	78,571,710.00	2,491,996.21	77,318,368.00	1,253,342.00	1.6%
Noncapitalized Equipment		4400	283,702.00	2,047,757.00	1,655,123.73	2,226,715.00	(178,958.00)	-8.7%
Food		4700	0.00	625.00	625.00	625.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			13,316,537.00	82,513,424.00	5,372,509.35	81,511,449.00	1,001,975.00	1.2%

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)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	3,396,199.00	7,289,861.00	3,245,412.52	8,167,316.00	(877,455.00)	-12.0%
Travel and Conferences		5200	277,651.00	628,962.00	309,481.73	717,477.00	(88,515.00)	-14.1%
Dues and Memberships		5300	1,200.00	34,558.00	36,965.00	46,636.00	(12,078.00)	-34.9%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	877,200.00	3,744,572.00	3,192,523.34	3,918,446.00	(173,874.00)	-4.6%
Transfers of Direct Costs		5710	337,577.00	589,899.00	586,920.09	825,925.00	(236,026.00)	-40.0%
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	1,284,053.00	6,285,190.00	3,870,421.53	7,196,137.00	(910,947.00)	-14.5%
Communications		5900	3,100.00	4,100.00	725.30	4,209.00	(109.00)	-2.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,176,980.00	18,577,142.00	11,242,449.51	20,876,146.00	(2,299,004.00)	-12.4%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	420,000.00	3,411,579.00	1,317,910.88	3,360,909.00	50,670.00	1.5%
Buildings and Improvements of Buildings		6200	2,340,655.00	3,851,863.00	1,395,636.62	3,711,784.00	140,079.00	3.6%
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	375,000.00	1,908,012.00	977,942.08	2,224,101.00	(316,089.00)	-16.6%
Equipment Replacement		6500	90,000.00	283,125.00	197,268.04	288,383.00	(5,258.00)	-1.9%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,225,655.00	9,454,579.00	3,888,757.62	9,585,177.00	(130,598.00)	-1.4%
<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	2,000,000.00	1,533,470.00	713,000.99	1,533,470.00	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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,000,000.00	1,533,470.00	713,000.99	1,533,470.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	2,332,816.00	9,494,648.00	12,503.83	9,598,832.00	(104,184.00)	-1.1%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			2,332,816.00	9,494,648.00	12,503.83	9,598,832.00	(104,184.00)	-1.1%
TOTAL, EXPENDITURES			111,259,359.00	203,993,071.00	60,724,007.08	206,062,671.00	(2,069,600.00)	-1.0%
<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		
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		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	22,256,688.00	22,868,537.00	10,636.30	22,389,702.00	(478,835.00)	-2.1%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			22,256,688.00	22,868,537.00	10,636.30	22,389,702.00	(478,835.00)	-2.1%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			22,256,688.00	22,868,537.00	10,636.30	22,389,702.00	478,835.00	2.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	89,503.00	0.00	89,503.00	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	89,503.00	0.00	89,503.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	(89,503.00)	0.00	(89,503.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	(89,503.00)	0.00	(89,503.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
a) As of July 1 - Unaudited		9791	38,650.00	89,503.00		89,503.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			38,650.00	89,503.00		89,503.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			38,650.00	89,503.00		89,503.00		
2) Ending Balance, June 30 (E + F1e)			38,650.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	38,650.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>REVENUES</b>								
Sale of Equipment and Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
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%
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	89,503.00	0.00	89,503.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	89,503.00	0.00	89,503.00	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%
TOTAL, CAPITAL OUTLAY			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%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	89,503.00	0.00	89,503.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (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		



Description	Resource Codes	Object Codes	Original Budget (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	351,544.00	405,820.00	43,745.96	405,820.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,129,677.00	1,217,390.00	376,402.64	1,217,390.00	0.00	0.0%
4) Other Local Revenue		8600-8799	110,000.00	110,910.00	6,159.95	131,000.00	20,090.00	18.1%
5) TOTAL, REVENUES			1,591,221.00	1,734,120.00	426,308.55	1,754,210.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	580,612.00	477,721.00	272,035.42	450,145.00	27,576.00	5.8%
2) Classified Salaries		2000-2999	294,934.00	293,745.00	154,733.16	279,865.00	13,880.00	4.7%
3) Employee Benefits		3000-3999	407,612.00	399,152.00	187,676.73	388,247.00	10,905.00	2.7%
4) Books and Supplies		4000-4999	69,898.00	433,238.00	159,307.28	496,197.00	(62,959.00)	-14.5%
5) Services and Other Operating Expenditures		5000-5999	231,500.00	355,840.00	232,324.12	364,225.00	(8,385.00)	-2.4%
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	6,665.00	8,723.00	0.00	9,830.00	(1,107.00)	-12.7%
9) TOTAL, EXPENDITURES			1,591,221.00	1,968,419.00	1,006,076.71	1,988,509.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	(234,299.00)	(579,768.16)	(234,299.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	(234,299.00)	(579,768.16)	(234,299.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,000.00	536,299.00		536,299.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,000.00	536,299.00		536,299.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,000.00	536,299.00		536,299.00		
2) Ending Balance, June 30 (E + F1e)			2,000.00	302,000.00		302,000.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,000.00	2,000.00		2,000.00		
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	0.00	300,000.00		300,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>LCFF SOURCES</b>								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	351,544.00	405,820.00	43,745.96	405,820.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			351,544.00	405,820.00	43,745.96	405,820.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Program	6391	8590	1,060,439.00	1,129,208.00	376,402.64	1,129,208.00	0.00	0.0%
All Other State Revenue	All Other	8590	69,238.00	88,182.00	0.00	88,182.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,129,677.00	1,217,390.00	376,402.64	1,217,390.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	914.95	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	910.00	5,145.00	2,740.00	1,830.00	201.1%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	110,000.00	110,000.00	100.00	128,260.00	18,260.00	16.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			110,000.00	110,910.00	6,159.95	131,000.00	20,090.00	18.1%
TOTAL, REVENUES			1,591,221.00	1,734,120.00	426,308.55	1,754,210.00		
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	442,798.00	336,959.00	186,235.54	305,756.00	31,203.00	9.3%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	137,814.00	137,814.00	79,224.88	137,814.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	2,948.00	6,575.00	6,575.00	(3,627.00)	-123.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, CERTIFICATED SALARIES			580,612.00	477,721.00	272,035.42	450,145.00	27,576.00	5.8%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	66,472.00	62,841.00	37,597.07	65,103.00	(2,262.00)	-3.6%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	206,923.00	208,081.00	105,562.47	190,705.00	17,376.00	8.4%
Other Classified Salaries		2900	21,539.00	22,823.00	11,573.62	24,057.00	(1,234.00)	-5.4%
TOTAL, CLASSIFIED SALARIES			294,934.00	293,745.00	154,733.16	279,865.00	13,880.00	4.7%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	156,629.00	135,312.00	43,529.66	130,412.00	4,900.00	3.6%
PERS		3201-3202	63,741.00	67,312.00	35,947.29	63,350.00	3,962.00	5.9%
OASDI/Medicare/Alternative		3301-3302	36,423.00	29,266.00	15,730.99	28,380.00	886.00	3.0%
Health and Welfare Benefits		3401-3402	127,217.00	145,738.00	79,030.80	144,222.00	1,516.00	1.0%
Unemployment Insurance		3501-3502	4,367.00	3,811.00	2,121.93	3,635.00	176.00	4.6%
Workers' Compensation		3601-3602	11,465.00	10,143.00	5,775.17	9,783.00	360.00	3.5%
OPEB, Allocated		3701-3702	7,770.00	7,570.00	5,540.89	8,465.00	(895.00)	-11.8%
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			407,612.00	399,152.00	187,676.73	388,247.00	10,905.00	2.7%
<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	69,898.00	303,138.00	29,247.63	366,097.00	(62,959.00)	-20.8%
Noncapitalized Equipment		4400	0.00	130,100.00	130,059.65	130,100.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			69,898.00	433,238.00	159,307.28	496,197.00	(62,959.00)	-14.5%
<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	385.00	8,385.00	(8,385.00)	New
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	2,848.00	2,848.33	2,848.00	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	220,500.00	259,264.00	174,051.00	259,264.00	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	135.00	135.25	135.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	11,000.00	93,593.00	54,904.54	93,593.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			231,500.00	355,840.00	232,324.12	364,225.00	(8,385.00)	-2.4%
<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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	6,665.00	8,723.00	0.00	9,830.00	(1,107.00)	-12.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			6,665.00	8,723.00	0.00	9,830.00	(1,107.00)	-12.7%
TOTAL, EXPENDITURES			1,591,221.00	1,968,419.00	1,006,076.71	1,988,509.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%

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

Description	Resource Codes	Object Codes	Original Budget (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	3,109,799.00	3,917,406.00	2,784,472.62	3,917,406.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	5,121.55	0.00	0.00	0.0%
5) TOTAL, REVENUES			3,109,799.00	3,917,406.00	2,789,594.17	3,917,406.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	940,189.00	942,105.00	541,067.77	954,912.00	(12,807.00)	-1.4%
2) Classified Salaries		2000-2999	751,137.00	794,999.00	462,780.46	817,191.00	(22,192.00)	-2.8%
3) Employee Benefits		3000-3999	1,163,616.00	1,185,427.00	601,841.47	1,165,272.00	20,155.00	1.7%
4) Books and Supplies		4000-4999	17,603.00	1,144,572.00	45,249.61	975,164.00	169,408.00	14.8%
5) Services and Other Operating Expenditures		5000-5999	46,665.00	31,534.00	31,772.17	55,190.00	(23,656.00)	-75.0%
6) Capital Outlay		6000-6999	7,000.00	148,052.00	139,351.98	287,404.00	(139,352.00)	-94.1%
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	183,589.00	233,405.00	0.00	224,961.00	8,444.00	3.6%
9) TOTAL, EXPENDITURES			3,109,799.00	4,480,094.00	1,822,063.46	4,480,094.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	(562,688.00)	967,530.71	(562,688.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	(562,688.00)	967,530.71	(562,688.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	562,688.00		562,688.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	562,688.00		562,688.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	562,688.00		562,688.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
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	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%
TOTAL, FEDERAL REVENUE			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	3,029,934.00	3,430,775.00	2,316,095.00	3,430,775.00	0.00	0.0%
All Other State Revenue	All Other	8590	79,865.00	486,631.00	468,377.62	486,631.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,109,799.00	3,917,406.00	2,784,472.62	3,917,406.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	5,121.55	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	5,121.55	0.00	0.00	0.0%
TOTAL, REVENUES			3,109,799.00	3,917,406.00	2,789,594.17	3,917,406.00		
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	816,220.00	816,319.00	466,535.17	828,726.00	(12,407.00)	-1.5%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	123,969.00	123,969.00	72,315.60	123,969.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	1,817.00	2,217.00	2,217.00	(400.00)	-22.0%
TOTAL, CERTIFICATED SALARIES			940,189.00	942,105.00	541,067.77	954,912.00	(12,807.00)	-1.4%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	595,592.00	619,572.00	352,637.58	633,279.00	(13,707.00)	-2.2%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Clerical, Technical and Office Salaries		2400	68,382.00	81,557.00	62,953.20	92,844.00	(11,287.00)	-13.8%
Other Classified Salaries		2900	87,163.00	93,870.00	47,189.68	91,068.00	2,802.00	3.0%
TOTAL, CLASSIFIED SALARIES			751,137.00	794,999.00	462,780.46	817,191.00	(22,192.00)	-2.8%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	230,714.00	237,050.00	84,434.48	238,807.00	(1,757.00)	-0.7%
PERS		3201-3202	162,724.00	179,610.00	99,250.98	177,042.00	2,568.00	1.4%
OASDI/Medicare/Alternative		3301-3302	80,078.00	82,012.00	47,881.34	83,760.00	(1,748.00)	-2.1%
Health and Welfare Benefits		3401-3402	637,457.00	631,859.00	338,638.56	609,797.00	22,062.00	3.5%
Unemployment Insurance		3501-3502	8,408.00	8,682.00	5,003.33	8,836.00	(154.00)	-1.8%
Workers' Compensation		3601-3602	22,262.00	23,598.00	13,610.26	24,022.00	(424.00)	-1.8%
OPEB, Allocated		3701-3702	21,973.00	22,616.00	13,022.52	23,008.00	(392.00)	-1.7%
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			1,163,616.00	1,185,427.00	601,841.47	1,165,272.00	20,155.00	1.7%
<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	2,000.00	1,600.00	2,077.56	11,600.00	(10,000.00)	-625.0%
Materials and Supplies		4300	12,603.00	1,142,366.00	42,566.43	957,958.00	184,408.00	16.1%
Noncapitalized Equipment		4400	3,000.00	606.00	605.62	5,606.00	(5,000.00)	-825.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			17,603.00	1,144,572.00	45,249.61	975,164.00	169,408.00	14.8%
<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	3,000.00	4,250.00	5,946.29	6,703.00	(2,453.00)	-57.7%
Dues and Memberships		5300	300.00	300.00	0.00	300.00	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	17,000.00	3,100.00	8,721.38	15,621.00	(12,521.00)	-403.9%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	8,000.00	2,112.00	3,157.28	5,769.00	(3,657.00)	-173.2%
Professional/Consulting Services and								
Operating Expenditures		5800	18,265.00	20,938.00	13,924.47	25,963.00	(5,025.00)	-24.0%
Communications		5900	100.00	834.00	22.75	834.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			46,665.00	31,534.00	31,772.17	55,190.00	(23,656.00)	-75.0%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	148,052.00	139,351.98	287,404.00	(139,352.00)	-94.1%
Buildings and Improvements of Buildings		6200	7,000.00	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			7,000.00	148,052.00	139,351.98	287,404.00	(139,352.00)	-94.1%
<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	183,589.00	233,405.00	0.00	224,961.00	8,444.00	3.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			183,589.00	233,405.00	0.00	224,961.00	8,444.00	3.6%
TOTAL, EXPENDITURES			3,109,799.00	4,480,094.00	1,822,063.46	4,480,094.00		
<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%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			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)
<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	14,175,583.00	15,240,516.00	8,052,250.17	15,259,644.00	19,128.00	0.1%
3) Other State Revenue		8300-8599	959,304.00	1,355,228.00	2,298,584.40	2,298,585.00	943,357.00	69.6%
4) Other Local Revenue		8600-8799	115,113.00	120,113.00	76,796.25	122,587.00	2,474.00	2.1%
5) TOTAL, REVENUES			15,250,000.00	16,715,857.00	10,427,630.82	17,680,816.00		
<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	4,125,046.00	4,171,405.00	2,413,829.88	4,238,774.00	(67,369.00)	-1.6%
3) Employee Benefits		3000-3999	2,923,629.00	2,985,188.00	1,690,293.55	3,020,436.00	(35,248.00)	-1.2%
4) Books and Supplies		4000-4999	6,802,053.00	8,626,338.00	3,874,264.87	8,630,838.00	(4,500.00)	-0.1%
5) Services and Other Operating Expenditures		5000-5999	695,835.00	707,469.00	443,464.90	855,193.00	(147,724.00)	-20.9%
6) Capital Outlay		6000-6999	299,176.00	298,142.00	227,320.28	1,385,307.00	(1,087,165.00)	-364.6%
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	435,107.00	435,107.00	0.00	435,107.00	0.00	0.0%
9) TOTAL, EXPENDITURES			15,280,846.00	17,223,649.00	8,649,173.48	18,565,655.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(30,846.00)	(507,792.00)	1,778,457.34	(884,839.00)		
<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>			(30,846.00)	(507,792.00)	1,778,457.34	(884,839.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,926,601.00	5,698,881.00		5,698,881.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,926,601.00	5,698,881.00		5,698,881.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,926,601.00	5,698,881.00		5,698,881.00		
2) Ending Balance, June 30 (E + F1e)			5,895,755.00	5,191,089.00		4,814,042.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	3,140.00	3,140.00		3,140.00		
Stores		9712	781,680.00	1,199,828.91		1,199,828.91		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	5,110,935.00	3,988,120.09		3,611,073.09		

Description	Resource Codes	Object Codes	Original Budget (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	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	14,175,583.00	15,240,516.00	8,052,250.17	15,259,644.00	19,128.00	0.1%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			14,175,583.00	15,240,516.00	8,052,250.17	15,259,644.00	19,128.00	0.1%
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	959,304.00	1,355,228.00	2,298,584.40	2,298,585.00	943,357.00	69.6%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			959,304.00	1,355,228.00	2,298,584.40	2,298,585.00	943,357.00	69.6%
<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	89,481.00	89,481.00	55,261.14	89,481.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	10,000.00	10,000.00	12,473.79	12,474.00	2,474.00	24.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	15,632.00	20,632.00	9,061.32	20,632.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			115,113.00	120,113.00	76,796.25	122,587.00	2,474.00	2.1%
<b>TOTAL, REVENUES</b>			15,250,000.00	16,715,857.00	10,427,630.82	17,680,816.00		
<b>CERTIFICATED SALARIES</b>								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	3,343,979.00	3,398,006.00	1,975,818.96	3,486,071.00	(88,065.00)	-2.6%
Classified Supervisors' and Administrators' Salaries		2300	537,229.00	538,149.00	313,859.81	538,149.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	243,838.00	235,250.00	124,151.11	214,554.00	20,696.00	8.8%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			4,125,046.00	4,171,405.00	2,413,829.88	4,238,774.00	(67,369.00)	-1.6%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	31.00	30.42	31.00	0.00	0.0%
PERS		3201-3202	924,450.00	951,264.00	541,200.39	955,237.00	(3,973.00)	-0.4%
OASDI/Medicare/Alternative		3301-3302	312,043.00	314,470.00	182,930.86	321,382.00	(6,912.00)	-2.2%

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)
Health and Welfare Benefits		3401-3402	1,553,785.00	1,583,518.00	883,941.56	1,604,281.00	(20,763.00)	-1.3%
Unemployment Insurance		3501-3502	20,392.00	20,579.00	11,948.57	21,029.00	(450.00)	-2.2%
Workers' Compensation		3601-3602	54,003.00	55,891.00	32,491.69	57,112.00	(1,221.00)	-2.2%
OPEB, Allocated		3701-3702	53,483.00	53,962.00	31,370.06	54,984.00	(1,022.00)	-1.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	5,473.00	5,473.00	6,380.00	6,380.00	(907.00)	-16.6%
TOTAL, EMPLOYEE BENEFITS			2,923,629.00	2,985,188.00	1,690,293.55	3,020,436.00	(35,248.00)	-1.2%
<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	909,196.00	944,196.00	366,539.59	944,196.00	0.00	0.0%
Noncapitalized Equipment		4400	111,430.00	111,430.00	42,909.43	115,930.00	(4,500.00)	-4.0%
Food		4700	5,781,427.00	7,570,712.00	3,464,815.85	7,570,712.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,802,053.00	8,626,338.00	3,874,264.87	8,630,838.00	(4,500.00)	-0.1%
<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	6,900.00	6,900.00	7,311.79	7,947.00	(1,047.00)	-15.2%
Dues and Memberships		5300	3,607.00	4,207.00	4,158.10	4,207.00	0.00	0.0%
Insurance		5400-5450	14,588.00	15,622.00	15,621.50	15,622.00	0.00	0.0%
Operations and Housekeeping Services		5500	181,949.00	181,949.00	48,777.43	185,949.00	(4,000.00)	-2.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	190,231.00	270,616.00	171,681.23	270,616.00	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	43,697.00	43,697.00	37,554.79	43,697.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	254,863.00	184,478.00	158,360.06	327,155.00	(142,677.00)	-77.3%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			695,835.00	707,469.00	443,464.90	855,193.00	(147,724.00)	-20.9%
<b>CAPITAL OUTLAY</b>								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	299,176.00	298,142.00	227,320.28	1,385,307.00	(1,087,165.00)	-364.6%
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			299,176.00	298,142.00	227,320.28	1,385,307.00	(1,087,165.00)	-364.6%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	435,107.00	435,107.00	0.00	435,107.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			435,107.00	435,107.00	0.00	435,107.00	0.00	0.0%
TOTAL, EXPENDITURES			15,280,846.00	17,223,649.00	8,649,173.48	18,565,655.00		
<b>INTERFUND TRANSFERS</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>INTERFUND TRANSFERS IN</b>								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (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	102,000.00	102,000.00	166,998.32	102,000.00	0.00	0.0%
5) TOTAL, REVENUES			102,000.00	102,000.00	166,998.32	102,000.00		
<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	20,000.00	4,069.80	20,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	7,966,916.00	529,238.03	7,973,456.00	(6,540.00)	-0.1%
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	7,986,916.00	533,307.83	7,993,456.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			102,000.00	(7,884,916.00)	(366,309.51)	(7,891,456.00)		
<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>			102,000.00	(7,884,916.00)	(366,309.51)	(7,891,456.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	33,081,916.00	39,375,577.00		39,375,577.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			33,081,916.00	39,375,577.00		39,375,577.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			33,081,916.00	39,375,577.00		39,375,577.00		
2) Ending Balance, June 30 (E + F1e)			33,183,916.00	31,490,661.00		31,484,121.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	33,183,916.00	31,490,661.00		31,484,121.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<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	102,000.00	102,000.00	166,998.32	102,000.00	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			102,000.00	102,000.00	166,998.32	102,000.00	0.00	0.0%
TOTAL, REVENUES			102,000.00	102,000.00	166,998.32	102,000.00		
<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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<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%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	20,000.00	4,069.80	20,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	20,000.00	4,069.80	20,000.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	135,113.00	89,437.75	141,653.00	(6,540.00)	-4.8%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	7,831,803.00	439,800.28	7,831,803.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	7,966,916.00	529,238.03	7,973,456.00	(6,540.00)	-0.1%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	7,986,916.00	533,307.83	7,993,456.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (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	3,694,411.00	3,694,411.00	2,509,584.90	3,694,411.00	0.00	0.0%
5) TOTAL, REVENUES			3,694,411.00	3,694,411.00	2,509,584.90	3,694,411.00		
<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	20,000.00	0.00	20,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	14,600.00	9,600.00	14,600.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	5,567,896.00	478,631.30	5,567,896.00	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	5,602,496.00	488,231.30	5,602,496.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			3,694,411.00	(1,908,085.00)	2,021,353.60	(1,908,085.00)		
<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	1,212,411.00	1,212,411.00	1,182,411.00	1,212,411.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,212,411.00)	(1,212,411.00)	(1,182,411.00)	(1,212,411.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,482,000.00	(3,120,496.00)	838,942.60	(3,120,496.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	539,452.00	6,315,976.00		6,315,976.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			539,452.00	6,315,976.00		6,315,976.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			539,452.00	6,315,976.00		6,315,976.00		
2) Ending Balance, June 30 (E + F1e)			3,021,452.00	3,195,480.00		3,195,480.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	3,021,452.00	3,195,480.00		3,195,480.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	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	1,182,411.00	1,182,411.00	638,982.40	1,182,411.00	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	12,000.00	12,000.00	29,122.75	12,000.00	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	2,500,000.00	2,500,000.00	1,841,479.75	2,500,000.00	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			3,694,411.00	3,694,411.00	2,509,584.90	3,694,411.00	0.00	0.0%
TOTAL, REVENUES			3,694,411.00	3,694,411.00	2,509,584.90	3,694,411.00		
<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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
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	20,000.00	0.00	20,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	20,000.00	0.00	20,000.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	14,600.00	9,600.00	14,600.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	14,600.00	9,600.00	14,600.00	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	5,567,896.00	478,631.30	5,567,896.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	5,567,896.00	478,631.30	5,567,896.00	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 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								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	5,602,496.00	488,231.30	5,602,496.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,212,411.00	1,212,411.00	1,182,411.00	1,212,411.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,212,411.00	1,212,411.00	1,182,411.00	1,212,411.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,212,411.00)	(1,212,411.00)	(1,182,411.00)	(1,212,411.00)		

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	5,935,988.00	5,935,988.00	5,935,988.00	New
4) Other Local Revenue		8600-8799	80,000.00	160,000.00	224,586.86	160,000.00	0.00	0.0%
5) TOTAL, REVENUES			80,000.00	160,000.00	6,160,574.86	6,095,988.00		
<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	2,031.00	0.00	7,031.00	(5,000.00)	-246.2%
6) Capital Outlay		6000-6999	0.00	26,526,491.00	2,986,861.57	27,398,871.00	(872,380.00)	-3.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	26,528,522.00	2,986,861.57	27,405,902.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			80,000.00	(26,368,522.00)	3,173,713.29	(21,309,914.00)		
<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>			80,000.00	(26,368,522.00)	3,173,713.29	(21,309,914.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	39,076,478.00	52,982,391.00		52,982,391.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			39,076,478.00	52,982,391.00		52,982,391.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			39,076,478.00	52,982,391.00		52,982,391.00		
2) Ending Balance, June 30 (E + F1e)			39,156,478.00	26,613,869.00		31,672,477.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	39,076,478.00	26,453,869.00		31,512,477.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	80,000.00	160,000.00		160,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
School Facilities Apportionments		8545	0.00	0.00	5,935,988.00	5,935,988.00	5,935,988.00	New
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	5,935,988.00	5,935,988.00	5,935,988.00	New
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	80,000.00	160,000.00	224,586.86	160,000.00	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			80,000.00	160,000.00	224,586.86	160,000.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			80,000.00	160,000.00	6,160,574.86	6,095,988.00		
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	2,031.00	0.00	7,031.00	(5,000.00)	-246.2%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	2,031.00	0.00	7,031.00	(5,000.00)	-246.2%
<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	26,422,230.00	2,932,600.66	27,294,610.00	(872,380.00)	-3.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	104,261.00	54,260.91	104,261.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	26,526,491.00	2,986,861.57	27,398,871.00	(872,380.00)	-3.3%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	26,528,522.00	2,986,861.57	27,405,902.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%



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

Description	Resource Codes	Object Codes	Original Budget (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	58,000.00	138,000.00	206,190.57	138,000.00	0.00	0.0%
5) TOTAL, REVENUES			58,000.00	138,000.00	206,190.57	138,000.00		
<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	8,675.00	5,410.00	34,761.00	(26,086.00)	-300.7%
6) Capital Outlay		6000-6999	0.00	7,038,163.00	1,159,632.68	7,112,010.00	(73,847.00)	-1.0%
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	7,046,838.00	1,165,042.68	7,146,771.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			58,000.00	(6,908,838.00)	(958,852.11)	(7,008,771.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	13,000,000.00	6,000,000.00	0.00	9,000,000.00	3,000,000.00	50.0%
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			13,000,000.00	6,000,000.00	0.00	9,000,000.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			13,058,000.00	(908,838.00)	(958,852.11)	1,991,229.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	48,332,589.00	48,831,332.00		48,831,332.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			48,332,589.00	48,831,332.00		48,831,332.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			48,332,589.00	48,831,332.00		48,831,332.00		
2) Ending Balance, June 30 (E + F1e)			61,390,589.00	47,922,494.00		50,822,561.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	5,449,611.00	5,449,611.00		5,449,611.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	55,940,978.00	42,472,883.00		45,372,950.00		
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>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	58,000.00	138,000.00	206,190.57	138,000.00	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			58,000.00	138,000.00	206,190.57	138,000.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			58,000.00	138,000.00	206,190.57	138,000.00		
<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	0.00	2,700.00	2,275.00	11,626.00	(8,926.00)	-330.6%
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	5,975.00	3,135.00	23,135.00	(17,160.00)	-287.2%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	8,675.00	5,410.00	34,761.00	(26,086.00)	-300.7%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	2,036,921.00	896,999.54	2,130,086.00	(93,165.00)	-4.6%
Buildings and Improvements of Buildings		6200	0.00	4,940,241.00	262,633.14	4,920,923.00	19,318.00	0.4%
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	54,946.00	0.00	54,946.00	0.00	0.0%
Equipment Replacement		6500	0.00	6,055.00	0.00	6,055.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	7,038,163.00	1,159,632.68	7,112,010.00	(73,847.00)	-1.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	7,046,838.00	1,165,042.68	7,146,771.00		
<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	13,000,000.00	6,000,000.00	0.00	9,000,000.00	3,000,000.00	50.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			13,000,000.00	6,000,000.00	0.00	9,000,000.00	3,000,000.00	50.0%
<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)			13,000,000.00	6,000,000.00	0.00	9,000,000.00		

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	3,500.00	3,500.00	3,171.96	3,500.00	0.00	0.0%
5) TOTAL, REVENUES			3,500.00	3,500.00	3,171.96	3,500.00		
<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	6,187,911.00	6,187,911.00	4,375,659.31	6,187,911.00	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			6,187,911.00	6,187,911.00	4,375,659.31	6,187,911.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(6,184,411.00)	(6,184,411.00)	(4,372,487.35)	(6,184,411.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	6,187,911.00	6,187,911.00	6,187,911.00	6,187,911.00	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			6,187,911.00	6,187,911.00	6,187,911.00	6,187,911.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			3,500.00	3,500.00	1,815,423.65	3,500.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	852,558.00	726,120.00		726,120.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			852,558.00	726,120.00		726,120.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			852,558.00	726,120.00		726,120.00		
2) Ending Balance, June 30 (E + F1e)			856,058.00	729,620.00		729,620.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	632,145.00	604,932.00		604,932.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	223,913.00	124,688.00		124,688.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
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>								
Interest		8660	3,500.00	3,500.00	3,171.96	3,500.00	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%
TOTAL, OTHER LOCAL REVENUE			3,500.00	3,500.00	3,171.96	3,500.00	0.00	0.0%
TOTAL, REVENUES			3,500.00	3,500.00	3,171.96	3,500.00		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	4,077,911.00	4,077,911.00	2,265,659.31	4,077,911.00	0.00	0.0%
Other Debt Service - Principal		7439	2,110,000.00	2,110,000.00	2,110,000.00	2,110,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			6,187,911.00	6,187,911.00	4,375,659.31	6,187,911.00	0.00	0.0%
TOTAL, EXPENDITURES			6,187,911.00	6,187,911.00	4,375,659.31	6,187,911.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	6,187,911.00	6,187,911.00	6,187,911.00	6,187,911.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			6,187,911.00	6,187,911.00	6,187,911.00	6,187,911.00	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%
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>								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			6,187,911.00	6,187,911.00	6,187,911.00	6,187,911.00		



Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	19,178.96	19,178.96	18,136.00	19,210.71	31.75	0.0%
<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)	19,178.96	19,178.96	18,136.00	19,210.71	31.75	0.0%
<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	208.69	208.69	193.56	193.56	(15.13)	-7.0%
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	9.82	9.82	9.82	9.82	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)	218.51	218.51	203.38	203.38	(15.13)	-7.0%
<b>6. TOTAL DISTRICT ADA</b> (Sum of Line A4 and Line A5g)	19,397.47	19,397.47	18,339.38	19,414.09	16.62	0.0%
<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)						

Estimated through the Month of:		July	August	September	October	November	December	January	February
Object	Beginning Balance (Ref. Only)	143,514,083.38	113,559,923.11	94,678,172.29	105,338,311.41	107,575,771.41	119,004,198.55	142,385,825.65	140,868,001.33
<b>A. BEGINNING CASH</b>									
<b>B. RECEIPTS</b>									
LCFF Revenue Sources									
8010-8019	Principal Apportionment								
8020-8079	Property Taxes								
8080-8099	Miscellaneous Funds								
8100-8299	Federal Revenues								
8300-8599	Other State Revenues								
8600-8799	Other Local Revenues								
8910-8929	Interfund Transfers In								
8930-8979	All Other Financing Sources								
<b>Undefined Objects</b>									
<b>TOTAL RECEIPTS</b>									
<b>C. DISBURSEMENTS</b>									
1000-1999	Certificated Salaries								
2000-2999	Classified Salaries								
3000-3999	Employee Benefits								
4000-4999	Books and Supplies								
5000-5999	Services								
6000-6599	Capital Outlay								
7000-7499	Other Outgo								
7600-7629	Interfund Transfers Out								
7630-7699	All Other Financing Uses								
<b>Undefined Objects</b>									
<b>TOTAL DISBURSEMENTS</b>									
<b>D. BALANCE SHEET ITEMS</b>									
<u>Assets and Deferred Outflows</u>									
9111-9199	Cash Not In Treasury								
9200-9299	Accounts Receivable								
9310	Due From Other Funds								
9320	Stores								
9330	Prepaid Expenditures								
9340	Other Current Assets								
9490	Deferred Outflows of Resrcs								
<b>Undefined Objects</b>									
<b>SUBTOTAL ASSETS</b>									
<u>Liabilities and Deferred Inflows</u>									
9500-9599	Accounts Payable								
9610	Due To Other Funds								
9640	Current Loans								
9650	Unearned Revenues								
9690	Deferred Inflows of Resrcs								
<b>Undefined Objects</b>									
<b>SUBTOTAL LIABILITIES</b>									
<u>Non-operating</u>									
9910	Suspense Clearing								
<b>TOTAL BALANCE SHEET ITEMS</b>									
<b>E. NET INCREASE/DECREASE B - C + D</b>									
<b>F. ENDING CASH (A + E)</b>									
<b>G. Ending Cash, Plus Cash Accruals and Adjustments</b>									

Cash flow Worksheet - Budget Year (1)

Estimated through the Month of:														
Object	March	April	May	June	Accruals	Adjustments	Total	Budget						
A. BEGINNING CASH	126,926,209.55	141,793,790.04	113,379,777.27	84,539,205.40										
B. RECEIPTS														
LCFF Revenue Sources														
8010-8019	32,709,248.64	18,345,072.60	18,345,072.60	36,143,369.16		.00	257,034,792.00	257,034,792.00						
8020-8079	7,595,235.25			1,425,045.28			30,380,941.00	30,380,941.00						
8080-8099	232,440.54	232,440.54	232,440.54	232,440.54			1,825,367.00	1,825,367.00						
8100-8299	18,324,660.00	1,974,312.53	412,940.00	26,090,475.85			80,152,945.00	80,152,945.00						
8300-8599	7,171,054.00	2,199,219.50	3,334,032.93	14,218,968.30			82,117,964.00	82,117,964.00						
8600-8799	633,208.00	633,208.00	633,208.00	829,975.11			7,907,572.00	7,907,572.00						
8910-8929				30,000.00			30,000.00	30,000.00						
8930-8979							.00							
							.00							
	66,200,965.35	22,919,372.09	22,492,812.99	78,505,393.16	.00	.00	455,798,847.00	455,798,847.00						
C. DISBURSEMENTS														
1000-1999	11,996,479.00	11,996,479.00	11,996,479.00	11,996,479.00		1.13-	139,056,755.00	139,056,755.00						
2000-2999	4,076,582.00	4,076,582.00	4,076,582.00	4,076,582.00		.59	52,435,253.00	52,435,253.00						
3000-3999	10,781,443.00	10,781,443.00	10,781,443.00	10,781,443.00		.79-	103,717,204.00	103,717,204.00						
4000-4999	17,282,562.00	17,282,562.00	17,282,562.00	17,282,562.00		2.15-	95,586,499.00	95,586,499.00						
5000-5999	4,180,101.00	4,180,101.00	4,180,101.00	4,180,101.00		1.35-	44,184,753.00	44,184,753.00						
6000-6599	1,324,718.00	1,324,718.00	1,324,718.00	1,324,718.00		3.67-	15,722,033.00	15,722,033.00						
7000-7499	330,691.00	330,691.00	330,691.00	330,691.00		4.40-	4,119,877.00	4,119,877.00						
7600-7629	1,800,000.00	1,800,000.00	1,800,000.00	1,800,000.00			14,005,500.00	14,005,500.00						
7630-7699	1,050.00	1,050.00	1,050.00	1,050.00			10,000.00	10,000.00						
	.00	.00	.00	.00			.00							
	51,773,626.00	51,773,626.00	51,773,626.00	51,773,626.00	.00	12.90-	468,837,874.00	468,837,874.00						
D. BALANCE SHEET ITEMS														
Assets and Deferred Outflows														
9111-9199					5,523,939.48-		5,548,939.48-							
9200-9299					1,044,236.27		17,930,561.18							
9310					183,622.91		614,326.03							
9320					569,103.90		418,221.62							
9330					.00		74,718.94							
9340					.00		.00							
9490					.00		.00							
	.00	.00	.00	.00	.00		.00							
	.00	.00	.00	.00	.00		13,488,888.29							
							.00							
	440,241.14-	440,241.14-	440,241.14-	440,241.14-	13,668,074.39		43,433,292.96							
					.00		175.62							
					.00		.00							
					.00		6,214,300.27							
					.00		.00							
					.00		.00							
	440,241.14-	440,241.14-	440,241.14-	440,241.14-	13,668,074.39		49,647,768.85							
							.00							
	440,241.14	440,241.14	440,241.14	440,241.14	17,395,050.79-		63,136,657.14							
E. NET INCREASE/DECREASE B - C + D	14,867,580.49	28,414,012.77-	28,840,571.87-	27,172,008.30	17,395,050.79-	12.90	50,097,630.14	13,039,027.00-						
F. ENDING CASH (A + E)	141,793,790.04	113,379,777.27	84,539,205.40	111,711,213.70										
G. Ending Cash, Plus Cash Accruals and Adjustments							94,316,175.81							

Section I - Expenditures	Funds 01, 09, and 62			2022-23 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	468,837,874.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	80,196,915.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	10,907.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	10,331,272.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	427,257.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	14,005,500.00
6. All Other Financing Uses	All	9100, 9200	7699, 7651	10,000.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				24,784,936.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	884,839.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				364,740,862.00
Section II - Expenditures Per ADA				2022-23 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*				18,339.38
B. Expenditures per ADA (Line I.E divided by Line II.A)				19,888.40
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)			Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)			235,877,704.23	12,171.83
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)			0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)			235,877,704.23	12,171.83
B. Required effort (Line A.2 times 90%)			212,289,933.81	10,954.65

C. Current year expenditures (Line I.E and Line II.B)	364,740,862.00	19,888.40
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2024-25 may be reduced by the lower of the two percentages)	0.00%	0.00%
*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA.		
<b>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</b>		
<b>Description of Adjustments</b>	<b>Total Expenditures</b>	<b>Expenditures Per ADA</b>
Total adjustments to base expenditures	0.00	0.00

**Part I - General Administrative Share of Plant Services Costs**

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)

(Functions 7200-7700, goals 0000 and 9000)

26,831,223.00

2. Contracted general administrative positions not paid through payroll

a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.

b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

**B. Salaries and Benefits - All Other Activities**

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)

(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000)

265,566,288.00

**C. Percentage of Plant Services Costs Attributable to General Administration**

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

10.10%

**Part II - Adjustments for Employment Separation Costs**

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

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

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

**A. Normal Separation Costs (optional)**

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

Retain supporting documentation.

**B. Abnormal or Mass Separation Costs (required)**

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

0.00

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

1. Other General Administration, less portion charged to restricted resources or specific goals

(Functions 7200-7600, objects 1000-5999, minus Line B9)

27,200,030.00

2. Centralized Data Processing, less portion charged to restricted resources or specific goals

(Function 7700, objects 1000-5999, minus Line B10)

5,320,170.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	70,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only)	
(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	3,452,927.00
6. Facilities Rents and Leases (portion relating to general administrative offices only)	
(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	64,794.33
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	36,107,921.32
9. Carry-Forward Adjustment (Part IV, Line F)	11,450,427.35
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	47,558,348.68
<b>B. Base Costs</b>	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	262,837,703.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	39,973,369.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	42,553,907.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	8,436,972.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	10,907.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	351,264.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	3,088,938.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only)	
(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	1,724,484.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only)	
(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	47,047.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices)	
(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	30,734,469.00
12. Facilities Rents and Leases (all except portion relating to general administrative offices)	
(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	576,733.67
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	89,503.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,978,679.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	3,955,229.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	9,174,529.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	405,533,733.68
<b>C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment</b>	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	8.90%
<b>D. Preliminary Proposed Indirect Cost Rate</b>	
(For final approved fixed-with-carry-forward rate for use in 2024-25 see <a href="http://www.cde.ca.gov/fg/ac/ic">www.cde.ca.gov/fg/ac/ic</a> )	
(Line A10 divided by Line B19)	11.73%
<b>Part IV - Carry-forward Adjustment</b>	
The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect	

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	36,107,921.32
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	1,499,431.85
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.45%) times Part III, Line B19); zero if negative	11,450,427.35
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.45%) times Part III, Line B19) or (the highest rate used to recover costs from any program (6.52%) times Part III, Line B19); zero if positive	0.00
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	11,450,427.35
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	11,450,427.35



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	285,590,366.00	8.71%	310,473,396.00	3.91%	322,604,291.00
2. Federal Revenues	8100-8299	80,152,945.00	(52.01%)	38,469,377.00	(56.73%)	16,647,072.00
3. Other State Revenues	8300-8599	82,117,964.00	(40.09%)	49,199,168.00	0.00%	49,199,168.00
4. Other Local Revenues	8600-8799	7,907,572.00	(2.48%)	7,711,176.41	3.34%	7,968,424.99
5. Other Financing Sources						
a. Transfers In	8900-8929	30,000.00	0.00%	30,000.00	0.00%	30,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		455,798,847.00	(10.95%)	405,883,117.41	(2.32%)	396,448,955.99
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				139,056,755.00		140,390,488.72
b. Step & Column Adjustment				2,128,993.20		2,281,073.23
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(795,259.48)		265,000.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	139,056,755.00	.96%	140,390,488.72	1.81%	142,936,561.95
2. Classified Salaries						
a. Base Salaries				52,435,253.00		51,017,994.66
b. Step & Column Adjustment				1,054,992.22		1,022,204.99
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,472,250.56)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	52,435,253.00	(2.70%)	51,017,994.66	2.00%	52,040,199.65
3. Employee Benefits	3000-3999	103,717,204.00	1.77%	105,555,994.00	2.98%	108,696,518.00
4. Books and Supplies	4000-4999	95,586,499.00	(76.32%)	22,636,653.83	45.89%	33,025,064.98
5. Services and Other Operating Expenditures	5000-5999	44,184,753.00	(12.01%)	38,878,458.00	(1.93%)	38,128,573.00
6. Capital Outlay	6000-6999	15,722,033.00	(73.15%)	4,222,033.00	0.00%	4,222,033.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	4,789,775.00	4.85%	5,021,974.00	1.35%	5,090,001.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(669,898.00)	0.00%	(669,898.00)	0.00%	(669,898.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	14,005,500.00	214.17%	44,001,375.00	(22.72%)	34,003,750.00
b. Other Uses	7630-7699	10,000.00	0.00%	10,000.00	0.00%	10,000.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		468,837,874.00	(12.32%)	411,065,073.21	1.56%	417,482,803.58
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(13,039,027.00)		(5,181,955.80)		(21,033,847.59)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		107,355,207.00		94,316,180.00		89,134,224.20
2. Ending Fund Balance (Sum lines C and D1)		94,316,180.00		89,134,224.20		68,100,376.61
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	468,222.00		468,222.00		468,222.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	46,067,496.00		46,067,496.00		24,067,496.00
d. Assigned	9780	546,075.00		546,075.00		546,075.00
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
1. Reserve for Economic Uncertainties	9789	14,065,136.16		12,331,352.18		12,550,284.12
2. Unassigned/Unappropriated	9790	33,169,250.84		29,721,079.02		30,468,299.49
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		94,316,180.00		89,134,224.20		68,100,376.61
<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	14,065,136.16		12,331,352.18		12,550,284.12
c. Unassigned/Unappropriated	9790	33,169,250.84		29,721,079.02		30,468,299.49
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		47,234,387.00		42,052,431.20		43,018,583.61
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		10.07%		10.23%		10.30%
<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?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		18,136.00		18,226.00		18,316.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		468,837,874.00		411,065,073.21		417,482,803.58
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)		468,837,874.00		411,065,073.21		417,482,803.58
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)		14,065,136.22		12,331,952.20		12,524,484.11
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)		14,065,136.22		12,331,952.20		12,524,484.11
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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	285,590,366.00	8.71%	310,473,396.00	3.91%	322,604,291.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	4,240,338.00	(4.05%)	4,068,749.00	0.00%	4,068,749.00
4. Other Local Revenues	8600-8799	1,575,890.00	(23.09%)	1,211,958.00	0.00%	1,211,958.00
5. Other Financing Sources						
a. Transfers In	8900-8929	30,000.00	0.00%	30,000.00	0.00%	30,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(22,389,702.00)	3.07%	(23,077,954.42)	.87%	(23,277,856.99)
6. Total (Sum lines A1 thru A5c)		269,046,892.00	8.79%	292,706,148.58	4.08%	304,637,141.01
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				102,277,613.00		101,842,881.72
b. Step & Column Adjustment				1,534,164.20		1,527,643.23
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,968,895.48)		22,265,000.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	102,277,613.00	(.43%)	101,842,881.72	23.36%	125,635,524.95
2. Classified Salaries						
a. Base Salaries				41,892,311.00		40,035,849.66
b. Step & Column Adjustment				837,846.22		800,716.99
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,694,307.56)		4,000,000.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	41,892,311.00	(4.43%)	40,035,849.66	11.99%	44,836,566.65
3. Employee Benefits	3000-3999	68,081,691.00	1.44%	69,064,006.00	21.53%	83,933,013.00
4. Books and Supplies	4000-4999	14,075,050.00	14.21%	16,075,050.00	0.00%	16,075,050.00
5. Services and Other Operating Expenditures	5000-5999	23,308,607.00	37.30%	32,002,312.00	(17.97%)	26,252,427.00
6. Capital Outlay	6000-6999	6,136,856.00	(73.33%)	1,636,856.00	0.00%	1,636,856.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,256,305.00	7.13%	3,488,504.00	1.95%	3,556,531.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(10,268,730.00)	0.00%	(10,268,730.00)	0.00%	(10,268,730.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	14,005,500.00	214.17%	44,001,375.00	(22.72%)	34,003,750.00
b. Other Uses	7630-7699	10,000.00	0.00%	10,000.00	0.00%	10,000.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		262,775,203.00	13.36%	297,888,104.38	9.33%	325,670,988.60
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		6,271,689.00		(5,181,955.80)		(21,033,847.59)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		88,044,491.00		94,316,180.00		89,134,224.20
2. Ending Fund Balance (Sum lines C and D1)		94,316,180.00		89,134,224.20		68,100,376.61
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	468,222.00		468,222.00		468,222.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	46,067,496.00		46,067,496.00		24,067,496.00
d. Assigned	9780	546,075.00		546,075.00		546,075.00
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
1. Reserve for Economic Uncertainties	9789	14,065,136.16		12,331,352.18		12,550,284.12
2. Unassigned/Unappropriated	9790	33,169,250.84		29,721,079.02		30,468,299.49
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		94,316,180.00		89,134,224.20		68,100,376.61
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	14,065,136.16		12,331,352.18		12,550,284.12
c. Unassigned/Unappropriated	9790	33,169,250.84		29,721,079.02		30,468,299.49
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		47,234,387.00		42,052,431.20		43,018,583.61
<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: 2023-24 new Teachers (6) for growth/leveling, Assist Superintendent of School Leadership (1), Bilingual PE Specialist (2), 4% salary Increase and a reduction in prior year one-time pay. 2024-25 new Teachers (2) for growth/leveling, Principal for new King Husein School (1) and positions funded with Covid19 moved into unrestricted. B2d: 2023-24 4% Salary increases, Safety Security Supervisor (1), Classified new positions (17) for core staffing and a reduction in onetime pay. 2024-25 positions funded with Covid19 moved into unrestricted.						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	80,152,945.00	(52.01%)	38,469,377.00	(56.73%)	16,647,072.00
3. Other State Revenues	8300-8599	77,877,626.00	(42.05%)	45,130,419.00	0.00%	45,130,419.00
4. Other Local Revenues	8600-8799	6,331,682.00	2.65%	6,499,218.41	3.96%	6,756,466.99
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	22,389,702.00	3.07%	23,077,954.42	.87%	23,277,856.99
6. Total (Sum lines A1 thru A5c)		186,751,955.00	(39.40%)	113,176,968.83	(18.88%)	91,811,814.98
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				36,779,142.00		38,547,607.00
b. Step & Column Adjustment				594,829.00		753,430.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				1,173,636.00		(22,000,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	36,779,142.00	4.81%	38,547,607.00	(55.12%)	17,301,037.00
2. Classified Salaries						
a. Base Salaries				10,542,942.00		10,982,145.00
b. Step & Column Adjustment				217,146.00		221,488.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				222,057.00		(4,000,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	10,542,942.00	4.17%	10,982,145.00	(34.41%)	7,203,633.00
3. Employee Benefits	3000-3999	35,635,513.00	2.40%	36,491,988.00	(32.14%)	24,763,505.00
4. Books and Supplies	4000-4999	81,511,449.00	(91.95%)	6,561,603.83	158.32%	16,950,014.98
5. Services and Other Operating Expenditures	5000-5999	20,876,146.00	(67.06%)	6,876,146.00	72.72%	11,876,146.00
6. Capital Outlay	6000-6999	9,585,177.00	(73.03%)	2,585,177.00	0.00%	2,585,177.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,533,470.00	0.00%	1,533,470.00	0.00%	1,533,470.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	9,598,832.00	0.00%	9,598,832.00	0.00%	9,598,832.00
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)		206,062,671.00	(45.08%)	113,176,968.83	(18.88%)	91,811,814.98
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(19,310,716.00)		0.00		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01I, line F1e)		19,310,716.00		0.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		0.00		0.00		0.00
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	0.00				
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		0.00		0.00		0.00
<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: 2023-24 4% salary increase. 2024-25 position funded with Covid19 moved out to unrestricted. B2d: 2023-24 4% salary Increase. 2024-25 positions funded with Covid19 moved out to unrestricted.						

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01I GENERAL FUND								
Expenditure Detail	0.00	(49,601.00)	0.00	(669,898.00)				
Other Sources/Uses Detail					30,000.00	14,005,500.00		
Fund Reconciliation								
08I STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09I CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10I SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11I ADULT EDUCATION FUND								
Expenditure Detail	135.00	0.00	9,830.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12I CHILD DEVELOPMENT FUND								
Expenditure Detail	5,769.00	0.00	224,961.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13I CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	43,697.00	0.00	435,107.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14I DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15I PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17I SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18I SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19I FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20I SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21I BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25I CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	1,212,411.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
30I STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35I COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40I SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					9,000,000.00	0.00		
Fund Reconciliation								
49I CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51I BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52I DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53I TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56I DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					6,187,911.00	0.00		
Fund Reconciliation								
57I FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61I CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62I CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63I OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66I WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67I SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71I RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								



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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	49,601.00	(49,601.00)	669,898.00	(669,898.00)	15,217,911.00	15,217,911.00		

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the interim certification.

#### CRITERIA AND STANDARDS

##### 1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since first interim projections.

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

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

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

##### Estimated Funded ADA

Fiscal Year		First Interim	Second Interim	Percent Change	Status
		Projected Year Totals (Form 01CSI, Item 1A)	Projected Year Totals (Form AI, Lines A4 and C4)		
Current Year (2022-23)	District Regular	19,174.00	19,210.71		
	Charter School	0.00	0.00		
	<b>Total ADA</b>	<b>19,174.00</b>	<b>19,210.71</b>	<b>.2%</b>	<b>Met</b>
1st Subsequent Year (2023-24)	District Regular	19,269.00	19,311.00		
	Charter School	0.00	0.00		
	<b>Total ADA</b>	<b>19,269.00</b>	<b>19,311.00</b>	<b>.2%</b>	<b>Met</b>
2nd Subsequent Year (2024-25)	District Regular	19,364.00	19,411.00		
	Charter School	0.00	0.00		
	<b>Total ADA</b>	<b>19,364.00</b>	<b>19,411.00</b>	<b>.2%</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 MET - Funded ADA has not changed since first interim projections by more than two percent in any of the current year or two subsequent fiscal years.

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

2. **CRITERION: Enrollment**

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

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

**2A. Calculating the District's Enrollment Variances**

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2022-23)				
District Regular	20,182.00	20,151.00		
Charter School				
<b>Total Enrollment</b>	<b>20,182.00</b>	<b>20,151.00</b>	<b>(.2%)</b>	<b>Met</b>
1st Subsequent Year (2023-24)				
District Regular	20,282.00	20,251.00		
Charter School				
<b>Total Enrollment</b>	<b>20,282.00</b>	<b>20,251.00</b>	<b>(.2%)</b>	<b>Met</b>
2nd Subsequent Year (2024-25)				
District Regular	20,382.00	20,351.00		
Charter School				
<b>Total Enrollment</b>	<b>20,382.00</b>	<b>20,351.00</b>	<b>(.2%)</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	19,147	21,148	
Charter School			
<b>Total ADA/Enrollment</b>	<b>19,147</b>	<b>21,148</b>	<b>90.5%</b>
Second Prior Year (2020-21)			
District Regular	19,147	20,908	
Charter School			
<b>Total ADA/Enrollment</b>	<b>19,147</b>	<b>20,908</b>	<b>91.6%</b>
First Prior Year (2021-22)			
District Regular	19,150	20,126	
Charter School			
<b>Total ADA/Enrollment</b>	<b>19,150</b>	<b>20,126</b>	<b>95.2%</b>
Historical Average Ratio:			92.4%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>			<b>92.9%</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	18,136	20,151		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>18,136</b>	<b>20,151</b>	<b>90.0%</b>	<b>Met</b>
1st Subsequent Year (2023-24)				
District Regular	18,226	20,251		
Charter School				
<b>Total ADA/Enrollment</b>	<b>18,226</b>	<b>20,251</b>	<b>90.0%</b>	<b>Met</b>
2nd Subsequent Year (2024-25)				
District Regular	18,316	20,351		
Charter School				
<b>Total ADA/Enrollment</b>	<b>18,316</b>	<b>20,351</b>	<b>90.0%</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: -2.0% to +2.0%

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

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

Fiscal Year	LCFF Revenue			
	(Fund 01, Objects 8011, 8012, 8020-8089)			
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals	Percent Change	Status
Current Year (2022-23)	286,692,463.00	287,415,733.00	.3%	Met
1st Subsequent Year (2023-24)	303,761,879.00	312,290,842.00	2.8%	Not Met
2nd Subsequent Year (2024-25)	317,103,006.00	324,413,901.00	2.3%	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD NOT MET - Projected LCFF revenue has changed since first interim projections by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting LCFF revenue.

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

In 2023-24, the estimated COLA increased from 5.38% to 8.13% with an increase to in ADA for TK. In 2024-25, the estimated COLA is 3.54% with an increase in ADA for TK.

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)	166,579,060.32	194,201,948.57	85.8%
Second Prior Year (2020-21)	170,823,481.07	195,653,465.31	87.3%
First Prior Year (2021-22)	176,319,983.51	195,994,922.55	90.0%
	Historical Average Ratio:		87.7%

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3%	3%	3%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	84.7% to 90.7%	84.7% to 90.7%	84.7% to 90.7%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000- 3999)	Total Expenditures (Form 011, Objects 1000- 7499)		
	(Form MYPI, Lines B1-B3)	(Form MYPI, Lines B1-B8, B10)		
Current Year (2022-23)	212,251,615.00	248,759,703.00	85.3%	Met
1st Subsequent Year (2023-24)	210,942,737.38	253,876,729.38	83.1%	Not Met
2nd Subsequent Year (2024-25)	254,405,104.60	291,657,238.60	87.2%	Met

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

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

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

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

In year 2023-24, service expenditure budget increased to account for increases in utilities and other services.

**6. CRITERION: Other Revenues and Expenditures**

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

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

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

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

Object Range / Fiscal Year	First Interim	Second Interim	Percent Change	Change Is Outside Explanation Range
	Projected Year Totals	Projected Year Totals		
	(Form 01CSI, Item 6A)	(Fund 01) (Form MYPI)		
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2022-23)	76,621,553.00	80,152,945.00	4.6%	No
1st Subsequent Year (2023-24)	43,404,141.00	38,469,377.00	-11.4%	Yes
2nd Subsequent Year (2024-25)	17,224,692.00	16,647,072.00	-3.4%	No

**Explanation:**  
(required if Yes)

In year 2023-24, we are anticipating federal Covid19 relief funds to decrease.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2022-23)	83,511,634.00	82,117,964.00	-1.7%	No
1st Subsequent Year (2023-24)	49,430,279.00	49,199,168.00	-.5%	No
2nd Subsequent Year (2024-25)	49,430,279.00	49,199,168.00	-.5%	No

**Explanation:**  
(required if Yes)

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2022-23)	7,477,114.00	7,907,572.00	5.8%	Yes
1st Subsequent Year (2023-24)	7,647,939.41	7,711,176.41	.8%	No
2nd Subsequent Year (2024-25)	7,905,187.99	7,968,424.99	.8%	No

**Explanation:**  
(required if Yes)

Current Year 2022-23, we had an increase in revenue for Medical Reimbursements and Local Donations.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2022-23)	96,465,596.00	95,586,499.00	-.9%	No
1st Subsequent Year (2023-24)	26,014,512.45	22,636,653.83	-13.0%	Yes
2nd Subsequent Year (2024-25)	36,922,388.25	33,025,064.98	-10.6%	Yes

**Explanation:**  
(required if Yes)

Expenditure budget decreased for 2023-24 and 2024-24 due to carryover and the Covid19 relief funds anticipated reductions.

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2022-23)	41,923,402.00	44,184,753.00	5.4%	Yes
1st Subsequent Year (2023-24)	30,531,911.00	38,878,458.00	27.3%	Yes
2nd Subsequent Year (2024-25)	31,265,554.00	38,128,573.00	22.0%	Yes

**Explanation:**  
(required if Yes)

Expenditure budget increased for all years to account for increases in utilities and other services.

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

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DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim	Second Interim	Percent Change	Status
	Projected Year Totals	Projected Year Totals		
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2022-23)	167,610,301.00	170,178,481.00	1.5%	Met
1st Subsequent Year (2023-24)	100,482,359.41	95,379,721.41	-5.1%	Not Met
2nd Subsequent Year (2024-25)	74,560,158.99	73,814,664.99	-1.0%	Met

<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2022-23)	138,388,998.00	139,771,252.00	1.0%	Met
1st Subsequent Year (2023-24)	56,546,423.45	61,515,111.83	8.8%	Not Met
2nd Subsequent Year (2024-25)	68,187,942.25	71,153,637.98	4.3%	Met

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**6C. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range**

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DATA ENTRY: Explanations are linked from Section 6A if the status in Section 6B is Not Met; no entry is allowed below.

- 1a. STANDARD NOT MET - One or more projected operating revenue have changed since 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:**

Federal Revenue  
(linked from 6A  
if NOT met)

In year 2023-24, we are anticipating federal Covid19 relief funds to decrease.

**Explanation:**

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

**Explanation:**

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

Current Year 2022-23, we had an increase in revenue for Medical Reimbursements and Local Donations.

- 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)

Expenditure budget decreased for 2023-24 and 2024-24 due to carry over and the Covid19 relief funds anticipated reductions.

**Explanation:**

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

Expenditure budget increased for all years to account for increases in utilities and other services.



7. **CRITERION: Facilities Maintenance**

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

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

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

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

		Second Interim Contribution		Status
		Projected Year Totals		
		(Fund 01, Resource 8150,		
		Objects 8900-8999)		
	Required Minimum Contribution			
1.	OMMA/RMA Contribution	9,349,442.28	9,421,578.00	Met
2.	First Interim Contribution (information only ) (Form 01CSI, First Interim, Criterion 7, Line 1)		9,372,657.00	

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

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

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

**8. CRITERION: Deficit Spending**

**STANDARD:** Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available 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)	10.1%	10.2%	10.3%
<b>District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):</b>	<b>3.4%</b>	<b>3.4%</b>	<b>3.4%</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	Total Unrestricted	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Unrestricted Fund Balance	and Other Financing Uses		
	(Form 01I, Section E)	(Form 01I, Objects 1000-7999)		
	(Form MYPI, Line C)	(Form MYPI, Line B11)		
Current Year (2022-23)	6,271,689.00	262,775,203.00	N/A	Met
1st Subsequent Year (2023-24)	(5,181,955.80)	297,888,104.38	1.7%	Met
2nd Subsequent Year (2024-25)	(21,033,847.59)	325,670,988.60	6.5%	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)

In year 2024-25, positions currently paid with Covid19 relief funds will be absorbed by unrestricted funds once the Covid19 funds are depleted.

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.

Ending Fund Balance		
General Fund		
Projected Year Totals		
Fiscal Year	(Form 011, Line F2 ) (Form MYPI, Line D2)	Status
Current Year (2022-23)	94,316,180.00	Met
1st Subsequent Year (2023-24)	89,134,224.20	Met
2nd Subsequent Year (2024-25)	68,100,376.61	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.

Ending Cash Balance		
General Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status
Current Year (2022-23)	111,711,213.70	Met

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

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

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

Explanation:  
(required if NOT met)

**10. CRITERION: Reserves**

**STANDARD:** Available 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.)	18,136.00	18,226.00	18,316.00
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

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

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

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

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

No

- Special Education Pass-through Funds  
(Fund 10, resources 3300-3499, 6500-6540 and 6546,  
objects 7211-7213 and 7221-7223)

Current Year Projected Year Totals (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
0.00	0.00	0.00

**10B. Calculating the District's Reserve Standard**

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

	Current Year Projected Year Totals (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	468,837,874.00	411,065,073.21	417,482,803.58
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	468,837,874.00	411,065,073.21	417,482,803.58
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	14,065,136.22	12,331,952.20	12,524,484.11

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
14,065,136.22	12,331,952.20	12,524,484.11

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

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)		Current Year	1st Subsequent Year	2nd Subsequent Year
		Projected Year Totals		
		(2022-23)	(2023-24)	(2024-25)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	14,065,136.16	12,331,352.18	12,550,284.12
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	33,169,250.84	29,721,079.02	30,468,299.49
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8.	District's Available Reserve Amount (Lines C1 thru C7)	47,234,387.00	42,052,431.20	43,018,583.61
9.	District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	10.07%	10.23%	10.30%
<b>District's Reserve Standard</b>				
<b>(Section 10B, Line 7):</b>		<b>14,065,136.22</b>	<b>12,331,952.20</b>	<b>12,524,484.11</b>
Status:		Met	Met	Met

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

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

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

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

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

No

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

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

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

No

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

**S3. Temporary Interfund Borrowings**

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

No

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

**S4. Contingent Revenues**

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

No

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

**S5. Contributions**

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

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

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

District's Contributions and Transfers Standard:

-5.0% to +5.0% or -\$20,000 to +\$20,000

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2022-23)	(22,868,537.00)	(22,389,702.00)	-2.1%	(478,835.00)	Met
1st Subsequent Year (2023-24)	(23,559,501.00)	(23,077,954.42)	-2.0%	(481,546.58)	Met
2nd Subsequent Year (2024-25)	(23,771,113.00)	(23,277,856.99)	-2.1%	(493,256.01)	Met

<b>1b. Transfers In, General Fund *</b>					
Current Year (2022-23)	30,000.00	30,000.00	0.0%	0.00	Met
1st Subsequent Year (2023-24)	30,000.00	30,000.00	0.0%	0.00	Met
2nd Subsequent Year (2024-25)	30,000.00	30,000.00	0.0%	0.00	Met

<b>1c. Transfers Out, General Fund *</b>					
Current Year (2022-23)	11,005,500.00	14,005,500.00	27.3%	3,000,000.00	Not Met
1st Subsequent Year (2023-24)	43,001,375.00	44,001,375.00	2.3%	1,000,000.00	Met
2nd Subsequent Year (2024-25)	32,003,750.00	34,003,750.00	6.2%	2,000,000.00	Not Met

**1d. Capital Project Cost Overruns**

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

No

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

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

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

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

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

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

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



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

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

Interfund transfers to fund 41 were updated to maintain the 10% reserve cap.

- 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)

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

No

No

No

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

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DATA ENTRY: Enter an explanation if Yes.

- 1a. No - Annual payments for long-term commitments have not increased in one or more of the current and two subsequent fiscal years.

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

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

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

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

No

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

**Explanation:**  
(Required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

Yes

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

No

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

No

- 2 OPEB Liabilities

- a. Total OPEB liability  
b. OPEB plan(s) fiduciary net position (if applicable)  
c. Total/Net OPEB liability (Line 2a minus Line 2b)

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

31,045,894.00 31,045,894.00

3,928,872.00 3,928,872.00

27,117,022.00 27,117,022.00

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

Actuarial Actuarial

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

Jul 01, 2021 Jul 01, 2021

- 3 OPEB Contributions

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

Current Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

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

2,463,488.00 2,463,488.00

2,463,488.00 2,463,488.00

2,463,488.00 2,463,488.00

- 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)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

3,050,936.00 2,898,158.00

3,050,936.00 2,898,158.00

3,050,936.00 2,898,158.00

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

Current Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

1,709,788.00 1,709,788.00

1,753,643.00 1,753,643.00

1,871,365.00 1,871,365.00

- d. Number of retirees receiving OPEB benefits

Current Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

107 106

107 106

107 106

4. Comments:

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

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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:

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**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	1,211.2	1,263.5	1,271.5	1,273.5

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

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

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

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

or

**Multiyear Agreement**

Total cost of salary settlement

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

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



Negotiations Not Settled

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

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Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
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7. Amount included for any tentative salary schedule increases

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

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

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

**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

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If Yes, explain the nature of the new costs:

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

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

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

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

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

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

**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.

Yes

**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	1,003.1	1,018.9	1,035.9	1,035.9

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

**Negotiations Settled Since First Interim Projections**

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

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

If Yes, date of Superintendent and CBO certification:

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

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

7. Amount included for any tentative salary schedule increases

Current Year  
(2022-23)

1st Subsequent Year  
(2023-24)

2nd Subsequent Year  
(2024-25)

		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	166.0	180.2	182.2	183.2

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

n/a

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

No

If Yes, complete questions 3 and 4.

**Negotiations Settled Since First Interim Projections**

2. Salary settlement:

Current Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

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

Total cost of salary settlement

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

**Negotiations Not Settled**

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

Current Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

4. Amount included for any tentative salary schedule increases

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

Current Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

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

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

4. Percent projected change in H&W cost over prior year

**Management/Supervisor/Confidential****Step and Column Adjustments**

Current Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

1. Are step & column adjustments included in the interim and MYPs?

2. Cost of step & column adjustments

3. Percent change in step and column over prior year

**Management/Supervisor/Confidential****Other Benefits (mileage, bonuses, etc.)**

Current Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

1. Are costs of other benefits included in the interim and MYPs?

2. Total cost of other benefits

3. Percent change in cost of other benefits over prior year

S9.

**Status of Other Funds**

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

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

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

1.

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

No

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

2.

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

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**ADDITIONAL FISCAL INDICATORS**

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

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

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

**Comments:**  
(optional)

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**End of School District Second Interim Criteria and Standards Review**

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Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
<b>UNDUPLICATED PUPIL COUNT</b>									1,663.00
<b>TOTAL PROJECTED EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	12,899,502.00		12,899,502.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	4,515,082.00		4,515,082.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	10,914,297.00		10,914,297.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	928,104.00	510,197.00		1,438,301.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	440,950.00	1,028,042.00		1,468,992.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	1,369,054.00	29,867,120.00	0.00	31,236,174.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	1,154,718.00		1,154,718.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	1,154,718.00	0.00	1,154,718.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	1,369,054.00	31,021,838.00	0.00	32,390,892.00
<b>STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	11,392,338.00		11,392,338.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	4,488,231.00		4,488,231.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	10,333,042.00		10,333,042.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	928,104.00	409,674.00		1,337,778.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	440,950.00	771,056.00		1,212,006.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	1,369,054.00	27,394,341.00	0.00	28,763,395.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	1,081,990.00		1,081,990.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	1,081,990.00	0.00	1,081,990.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	1,369,054.00	28,476,331.00	0.00	29,845,385.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								29,845,385.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
<b>LOCAL PROJECTED EXPENDITURES (Funds 01, 09, &amp; 62, resources 0000-1999 &amp; 8000-9999)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	3,750,667.00		3,750,667.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	1,801,819.00		1,801,819.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	3,055,650.00		3,055,650.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	14,723.00		14,723.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	20,000.00		20,000.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	8,642,859.00	0.00	8,642,859.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	8,642,859.00	0.00	8,642,859.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								12,924,154.00
	TOTAL COSTS								21,567,013.00

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



Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								1,663.00
<b>TOTAL ACTUAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	11,529,462.98	0.00	11,529,462.98
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	4,178,678.74	0.00	4,178,678.74
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	9,753,508.31	0.00	9,753,508.31
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	107,130.65	0.00	107,130.65
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	824,657.28	0.00	824,657.28
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	7,128.26	0.00	7,128.26
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	26,400,566.22	0.00	26,400,566.22
7310	Transfers of Indirect Costs								
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	1,095,050.56	0.00	1,095,050.56
PCRA	Program Cost Report Allocations (non-add)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Indirect Costs	1,930,682.21							1,930,682.21
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	1,095,050.56	0.00	1,095,050.56
		0.00	0.00	0.00	0.00	0.00	27,495,616.78	0.00	27,495,616.78
<b>FEDERAL ACTUAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	955,605.48	0.00	955,605.48
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	424,243.43	0.00	424,243.43
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	760,895.25	0.00	760,895.25
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	24,537.32	0.00	24,537.32
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	331,198.30	0.00	331,198.30
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	2,496,479.78	0.00	2,496,479.78
7310	Transfers of Indirect Costs								
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	95,271.37	0.00	95,271.37
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	2,591,751.15	0.00	2,591,751.15
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								2,591,751.15

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
<b>STATE AND LOCAL ACTUAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	10,573,857.50	0.00	10,573,857.50
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	3,754,435.31	0.00	3,754,435.31
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	8,992,613.06	0.00	8,992,613.06
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	82,593.33	0.00	82,593.33
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	493,458.98	0.00	493,458.98
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	7,128.26	0.00	7,128.26
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	23,904,086.44	0.00	23,904,086.44
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	999,779.19	0.00	999,779.19
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PCRA	Program Cost Report Allocations (non-add)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Indirect Costs	1,930,682.21							1,930,682.21
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	999,779.19	0.00	999,779.19
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)	0.00	0.00	0.00	0.00	0.00	24,903,865.63	0.00	24,903,865.63
	TOTAL COSTS								0.00
									24,903,865.63
<b>LOCAL ACTUAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	3,636,391.95	0.00	3,636,391.95
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	1,638,969.84	0.00	1,638,969.84
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	2,802,971.25	0.00	2,802,971.25
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	18,705.67	0.00	18,705.67
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	21,511.01	0.00	21,511.01
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	8,118,549.72	0.00	8,118,549.72
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	8,118,549.72	0.00	8,118,549.72
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)								0.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								10,876,455.50
	TOTAL COSTS								18,995,005.22

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

Printed: 3/6/2023 12:47 PM

SELPA:

Madera/Mariposa (AB)

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

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

<b>If (b) is greater than (a).</b> Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	(c)	
Available for MOE reduction. (line (a) minus line (c), zero if negative)	0.00	(d)
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).		

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

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


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SECTION 3

Column A	Column B	Column C
Projected Exps. (LP-I Worksheet)	Actual Expenditures Comparison Year	Difference (A - B)
FY 2022-23	FY 2021-22	
32,390,892.00		
2,545,507.00		
29,845,385.00	26,834,547.84	
	(1,930,682.21)	
	24,903,865.63	
	0.00	
	0.00	
29,845,385.00	24,903,865.63	4,941,519.37

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

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

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

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

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

Projected Exps.	Comparison Year	Difference
FY 2022-23	FY 2021-22	
32,390,892.00		
2,545,507.00		
29,845,385.00	26,834,547.84	
	(1,930,682.21)	
	24,903,865.63	
	0.00	

2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures.

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

Less: Exempt reduction(s) from SECTION 1

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

20 65243 0000000  
Report SEMAI  
D82Y4BZGFG(2022-23)

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Less: 50% reduction from SECTION 2		0.00
Net expenditures paid from state and local sources	29,845,385.00	24,903,865.63
d. Special education unduplicated pupil count	1,663.00	1,663.00
e. Per capita state and local expenditures (A2c/A2d)	17,946.71	14,975.26
If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.		2,971.45

B. LOCAL EXPENDITURES ONLY METHOD

	Projected Exps. FY 2022-23	Comparison Year FY 2021-22	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only .			
a. Expenditures paid from local sources	21,567,013.00	18,995,005.22	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		18,995,005.22	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	21,567,013.00	18,995,005.22	2,572,007.78

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

	Projected Exps. FY 2022-23	Comparison Year FY 2017-18	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs actual method based on the per capita local expenditures only .			
a. Expenditures paid from local sources	21,567,013.00	16,085,545.18	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		16,085,545.18	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	21,567,013.00	16,085,545.18	
b. Special education unduplicated pupil count	1,663.00	1,299.00	

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	c. Per capita local expenditures (B2a/B2b)	12,968.74	12,383.02
			585.72

If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE eligibility requirement is met based on the per capita local expenditures only.

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