VENTURA UNIFIED SCHOOL DISTRICT

2022-2023 First Interim Financial Report

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	156,336,172.00	156,336,172.00	29,995,245.98	178,351,971.00	22,015,799.00	14.1%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,313,237.00	3,313,237.00	487,540.59	3,590,731.00	277,494.00	8.4%
4) Other Local Revenue		8600-8799	3,123,158.00	3,123,158.00	1,746,537.56	2,864,622.00	(258,536.00)	-8.3%
5) TOTAL, REVENUES			162,772,567.00	162,772,567.00	32,229,324.13	184,807,324.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	58,934,522.00	58,934,522.00	16,887,097.85	56,582,566.00	2,351,956.00	4.0%
2) Classified Salaries		2000-2999	18,945,364.00	18,945,364.00	6,994,329.90	19,380,703.00	(435,339.00)	-2.3%
3) Employee Benefits		3000-3999	40,990,441.00	40,990,441.00	11,611,363.67	39,504,758.00	1,485,683.00	3.6%
4) Books and Supplies		4000-4999	3,309,767.00	3,309,767.00	2,690,691.93	3,669,692.00	(359,925.00)	-10.9%
5) Services and Other Operating Expenditures		5000-5999	11,480,634.00	11,480,634.00	2,559,820.05	13,733,592.00	(2,252,958.00)	-19.6%
6) Capital Outlay		6000-6999	59,326.00	59,326.00	5,926.25	830,204.00	(770,878.00)	-1,299.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	5,113,195.00	5,113,195.00	440,254.56	6,710,046.00	(1,596,851.00)	-31.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,325,120.00)	(1,325,120.00)	(3,083.11)	(1,872,087.00)	546,967.00	-41.3%
9) TOTAL, EXPENDITURES			137,508,129.00	137,508,129.00	41,186,401.10	138,539,474.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			25,264,438.00	25,264,438.00	(8,957,076.97)	46,267,850.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	31,500.00	31,500.00	0.00	85,000.00	53,500.00	169.8%
b) Transfers Out		7600-7629	100,000.00	100,000.00	0.00	0.00	100,000.00	100.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(28,434,248.00)	(28,434,248.00)	0.00	(32,322,698.00)	(3,888,450.00)	13.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			(28,502,748.00)	(28,502,748.00)	0.00	(32,237,698.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,238,310.00)	(3,238,310.00)	(8,957,076.97)	14,030,152.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	21,122,086.12	27,511,264.00		21,122,086.00	(6,389,178.00)	-23.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,122,086.12	27,511,264.00		21,122,086.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,122,086.12	27,511,264.00		21,122,086.00		
2) Ending Balance, June 30 (E + F1e)			17,883,776.12	24,272,954.00		35,152,238.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	365,000.00	365,000.00		365,000.00		
Prepaid Items		9713	1,277,000.00	1,277,000.00		1,277,000.00		
All Others		9719	0.00	0.00		0.00		

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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	400,000.00	400,000.00		26,087,500.00		
School Site Carryforward	0000	9780		*400,000.00*				
Current Negotiated Offer Pending Final Settlement (10% On-Schedule)	0000	9780				*15,000,000.00*		
Current Negotiated Offer Pending Final Settlement (2% Bonus/Off-Schedule)	0000	9780				*3,000,000.00*		
H&W GPO/Administration Stabilization FY23/24 (One-Time Funds)	0000	9780				*3,000,000.00*		
School Site Carryforward	0000	9780				*400,000.00*		
Declining Enrollment/UPP Stabilization (One-Time Funds)	0000	9780				*1,687,500.00*		
Instructional Materials and Curriculum (One-Time Funds)	0000	9780				*3,000,000.00*		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	6,400,000.00	6,400,000.00		7,100,000.00		
Unassigned/Unappropriated Amount		9790	9,441,776.12	15,830,954.00		322,738.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	79,921,046.00	79,921,046.00	21,614,736.00	76,762,032.00	(3,159,014.00)	-4.0%
Education Protection Account State Aid - Current Year		8012	6,533,270.00	6,533,270.00	8,433,636.00	27,065,251.00	20,531,981.00	314.3%
State Aid - Prior Years		8019	0.00	0.00	0.00	67,072.00	67,072.00	New
Tax Relief Subventions								
Homeowners' Exemptions		8021	418,123.00	418,123.00	0.00	413,343.00	(4,780.00)	-1.1%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	167.00	167.00	New
County & District Taxes								
Secured Roll Taxes		8041	66,089,030.00	66,089,030.00	0.00	71,274,230.00	5,185,200.00	7.8%
Unsecured Roll Taxes		8042	2,089,157.00	2,089,157.00	0.00	2,245,995.00	156,838.00	7.5%
Prior Years' Taxes		8043	163,104.00	163,104.00	63,386.35	130,587.00	(32,517.00)	-19.9%
Supplemental Taxes		8044	554,808.00	554,808.00	289,009.27	800,068.00	245,260.00	44.2%
Education Revenue Augmentation Fund (ERAF)		8045	1,485,365.00	1,485,365.00	125,071.95	245,643.00	(1,239,722.00)	-83.5%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,121,404.00	1,121,404.00	90,042.41	1,364,029.00	242,625.00	21.6%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			158,375,307.00	158,375,307.00	30,615,881.98	180,368,417.00	21,993,110.00	13.9%
LCFF Transfers								

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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	(2,039,135.00)	(2,039,135.00)	(620,636.00)	(2,016,446.00)	22,689.00	-1.1%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			156,336,172.00	156,336,172.00	29,995,245.98	178,351,971.00	22,015,799.00	14.1%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		

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Mandated Costs Reimbursements		8550	644,732.00	644,732.00	0.00	635,839.00	(8,893.00)	-1.4%
Lottery - Unrestricted and Instructional Materials		8560	2,653,505.00	2,653,505.00	487,540.59	2,522,569.00	(130,936.00)	-4.9%
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	15,000.00	15,000.00	0.00	432,323.00	417,323.00	2,782.2%
TOTAL, OTHER STATE REVENUE			3,313,237.00	3,313,237.00	487,540.59	3,590,731.00	277,494.00	8.4%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	2,500.00	2,500.00	2,811.89	0.00	(2,500.00)	-100.0%
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	222,565.00	222,565.00	86,105.32	0.00	(222,565.00)	-100.0%
Interest		8660	600,000.00	600,000.00	67,677.93	0.00	(600,000.00)	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%

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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	2,298,093.00	2,298,093.00	1,589,942.42	2,864,622.00	566,529.00	24.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
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			3,123,158.00	3,123,158.00	1,746,537.56	2,864,622.00	(258,536.00)	-8.3%
TOTAL, REVENUES			162,772,567.00	162,772,567.00	32,229,324.13	184,807,324.00	22,034,757.00	13.5%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	45,799,982.00	45,799,982.00	12,669,113.50	43,385,202.00	2,414,780.00	5.3%
Certificated Pupil Support Salaries		1200	4,858,721.00	4,858,721.00	1,469,963.99	5,093,082.00	(234,361.00)	-4.8%
Certificated Supervisors' and Administrators' Salaries		1300	8,083,527.00	8,083,527.00	2,643,535.63	7,888,028.00	195,499.00	2.4%
Other Certificated Salaries		1900	192,292.00	192,292.00	104,484.73	216,254.00	(23,962.00)	-12.5%
TOTAL, CERTIFICATED SALARIES			58,934,522.00	58,934,522.00	16,887,097.85	56,582,566.00	2,351,956.00	4.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	456,121.00	456,121.00	310,360.78	432,769.00	23,352.00	5.1%
Classified Support Salaries		2200	7,998,210.00	7,998,210.00	2,898,945.60	7,573,638.00	424,572.00	5.3%
Classified Supervisors' and Administrators' Salaries		2300	1,777,797.00	1,777,797.00	603,743.60	1,741,873.00	35,924.00	2.0%
Clerical, Technical and Office Salaries		2400	7,249,233.00	7,249,233.00	2,337,755.90	7,456,720.00	(207,487.00)	-2.9%
Other Classified Salaries		2900	1,464,003.00	1,464,003.00	843,524.02	2,175,703.00	(711,700.00)	-48.6%
TOTAL, CLASSIFIED SALARIES			18,945,364.00	18,945,364.00	6,994,329.90	19,380,703.00	(435,339.00)	-2.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	10,995,670.00	10,995,670.00	3,138,540.54	10,652,301.00	343,369.00	3.1%
PERS		3201-3202	4,731,216.00	4,731,216.00	1,520,300.17	4,798,663.00	(67,447.00)	-1.4%
OASDI/Medicare/Alternative		3301-3302	2,347,717.00	2,347,717.00	789,720.00	2,323,855.00	23,862.00	1.0%
Health and Welfare Benefits		3401-3402	19,764,631.00	19,764,631.00	5,150,021.14	18,673,909.00	1,090,722.00	5.5%
Unemployment Insurance		3501-3502	389,548.00	389,548.00	119,947.81	377,258.00	12,290.00	3.2%
Workers' Compensation		3601-3602	1,646,355.00	1,646,355.00	501,763.71	1,602,958.00	43,397.00	2.6%
OPEB, Allocated		3701-3702	1,115,304.00	1,115,304.00	365,629.00	1,053,914.00	61,390.00	5.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%

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Other Employee Benefits		3901-3902	0.00	0.00	25,441.30	21,900.00	(21,900.00)	New
TOTAL, EMPLOYEE BENEFITS			40,990,441.00	40,990,441.00	11,611,363.67	39,504,758.00	1,485,683.00	3.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,633,512.00	1,633,512.00	1,784,213.11	1,500,000.00	133,512.00	8.2%
Books and Other Reference Materials		4200	23,636.00	23,636.00	10,425.70	45,845.00	(22,209.00)	-94.0%
Materials and Supplies		4300	1,511,737.00	1,511,737.00	805,669.33	1,816,062.00	(304,325.00)	-20.1%
Noncapitalized Equipment		4400	140,882.00	140,882.00	90,383.79	307,785.00	(166,903.00)	-118.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,309,767.00	3,309,767.00	2,690,691.93	3,669,692.00	(359,925.00)	-10.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	(3,639,108.53)	0.00	0.00	0.0%
Travel and Conferences		5200	266,282.00	266,282.00	61,619.43	286,700.00	(20,418.00)	-7.7%
Dues and Memberships		5300	31,185.00	31,185.00	43,004.40	77,555.00	(46,370.00)	-148.7%
Insurance		5400-5450	3,955,815.00	3,955,815.00	3,917,104.00	3,933,871.00	21,944.00	0.6%
Operations and Housekeeping Services		5500	1,980,408.00	1,980,408.00	1,553,833.09	4,980,300.00	(2,999,892.00)	-151.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	704,506.00	704,506.00	375,473.64	856,298.00	(151,792.00)	-21.5%
Transfers of Direct Costs		5710	(27,940.00)	(27,940.00)	(5,017.22)	(116,136.00)	88,196.00	-315.7%
Transfers of Direct Costs - Interfund		5750	(5,644.00)	(5,644.00)	2,121.36	(11,008.00)	5,364.00	-95.0%
Professional/Consulting Services and Operating Expenditures		5800	4,323,456.00	4,323,456.00	105,283.62	3,394,585.00	928,871.00	21.5%
Communications		5900	252,566.00	252,566.00	145,506.26	331,427.00	(78,861.00)	-31.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,480,634.00	11,480,634.00	2,559,820.05	13,733,592.00	(2,252,958.00)	-19.6%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	59,326.00	59,326.00	5,926.25	830,204.00	(770,878.00)	-1,299.4%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			59,326.00	59,326.00	5,926.25	830,204.00	(770,878.00)	-1,299.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	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	65,000.00	65,000.00	(5,283.00)	25,000.00	40,000.00	61.5%
Payments to County Offices		7142	5,048,195.00	5,048,195.00	278,651.00	6,518,160.00	(1,469,965.00)	-29.1%
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	4,375.27	4,375.00	(4,375.00)	New
Other Debt Service - Principal		7439	0.00	0.00	162,511.29	162,511.00	(162,511.00)	New
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			5,113,195.00	5,113,195.00	440,254.56	6,710,046.00	(1,596,851.00)	-31.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(963,012.00)	(963,012.00)	(3,083.11)	(1,074,193.00)	111,181.00	-11.5%
Transfers of Indirect Costs - Interfund		7350	(362,108.00)	(362,108.00)	0.00	(797,894.00)	435,786.00	-120.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,325,120.00)	(1,325,120.00)	(3,083.11)	(1,872,087.00)	546,967.00	-41.3%
TOTAL, EXPENDITURES			137,508,129.00	137,508,129.00	41,186,401.10	138,539,474.00	(1,031,345.00)	-0.8%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	31,500.00	31,500.00	0.00	85,000.00	53,500.00	169.8%
(a) TOTAL, INTERFUND TRANSFERS IN			31,500.00	31,500.00	0.00	85,000.00	53,500.00	169.8%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	100,000.00	100,000.00	0.00	0.00	100,000.00	100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			100,000.00	100,000.00	0.00	0.00	100,000.00	100.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(28,434,248.00)	(28,434,248.00)	0.00	(32,322,698.00)	(3,888,450.00)	13.7%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(28,434,248.00)	(28,434,248.00)	0.00	(32,322,698.00)	(3,888,450.00)	13.7%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(28,502,748.00)	(28,502,748.00)	0.00	(32,237,698.00)	(3,734,950.00)	13.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	16,826,089.00	16,826,089.00	910,497.68	18,201,461.00	1,375,372.00	8.2%
3) Other State Revenue		8300-8599	13,851,072.00	13,851,072.00	7,031,409.54	46,283,738.00	32,432,666.00	234.2%
4) Other Local Revenue		8600-8799	14,141,017.00	14,141,017.00	3,838,242.44	16,113,723.00	1,972,706.00	14.0%
5) TOTAL, REVENUES			44,818,178.00	44,818,178.00	11,780,149.66	80,598,922.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	19,867,576.00	19,867,576.00	4,449,443.69	21,049,793.00	(1,182,217.00)	-6.0%
2) Classified Salaries		2000-2999	11,598,557.00	11,598,557.00	3,565,749.69	14,345,784.00	(2,747,227.00)	-23.7%
3) Employee Benefits		3000-3999	22,182,341.00	22,182,341.00	3,782,086.34	23,856,728.00	(1,674,387.00)	-7.5%
4) Books and Supplies		4000-4999	7,275,925.00	7,275,925.00	1,759,743.74	9,415,085.00	(2,139,160.00)	-29.4%
5) Services and Other Operating Expenditures		5000-5999	10,707,884.00	10,707,884.00	6,827,575.21	17,335,664.00	(6,627,780.00)	-61.9%
6) Capital Outlay		6000-6999	315,000.00	315,000.00	365,769.36	1,071,036.00	(756,036.00)	-240.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	34,300.00	34,300.00	(34,300.00)	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	963,012.00	963,012.00	3,083.11	1,074,193.00	(111,181.00)	-11.5%
9) TOTAL, EXPENDITURES			72,910,295.00	72,910,295.00	20,787,751.14	88,182,583.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(28,092,117.00)	(28,092,117.00)	(9,007,601.48)	(7,583,661.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	28,434,248.00	28,434,248.00	0.00	32,322,698.00	3,888,450.00	13.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			28,434,248.00	28,434,248.00	0.00	32,322,698.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			342,131.00	342,131.00	(9,007,601.48)	24,739,037.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	10,467,272.40	8,620,956.00		10,467,273.00	1,846,317.00	21.4%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,467,272.40	8,620,956.00		10,467,273.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,467,272.40	8,620,956.00		10,467,273.00		
2) Ending Balance, June 30 (E + F1e)			10,809,403.40	8,963,087.00		35,206,310.00		
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	10,813,355.29	8,963,087.00		35,206,310.00		
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	(3,951.89)	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	3,104,793.00	3,104,793.00	0.00	3,772,953.00	668,160.00	21.5%
Special Education Discretionary Grants		8182	791,976.00	791,976.00	0.00	129,633.00	(662,343.00)	-83.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	2,203,301.00	2,203,301.00	(476,257.24)	2,950,949.00	747,648.00	33.9%
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	740,447.00	740,447.00	(65,990.35)	680,849.00	(59,598.00)	-8.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	478,295.00	478,295.00	101,528.14	415,523.00	(62,772.00)	-13.1%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	1,459,484.00	1,459,484.00	(57,457.59)	1,418,192.00	(41,292.00)	-2.8%
Career and Technical Education	3500-3599	8290	106,876.00	106,876.00	0.00	130,953.00	24,077.00	22.5%
All Other Federal Revenue	All Other	8290	7,940,917.00	7,940,917.00	1,408,674.72	8,702,409.00	761,492.00	9.6%
TOTAL, FEDERAL REVENUE			16,826,089.00	16,826,089.00	910,497.68	18,201,461.00	1,375,372.00	8.2%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	246,474.00	246,474.00	76,626.00	246,474.00	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	1,071,910.00	1,071,910.00	529,988.87	994,189.00	(77,721.00)	-7.3%
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	34,300.00	34,300.00	New
After School Education and Safety (ASES)	6010	8590	1,018,173.00	1,018,173.00	133,982.70	1,782,096.00	763,923.00	75.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	460,000.00	460,000.00	1,204,831.07	1,375,433.00	915,433.00	199.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	63,070.00	63,070.00	0.00	63,167.00	97.00	0.2%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	100,000.00	100,000.00	74,999.81	100,000.00	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	10,891,445.00	10,891,445.00	5,010,981.09	41,688,079.00	30,796,634.00	282.8%
TOTAL, OTHER STATE REVENUE			13,851,072.00	13,851,072.00	7,031,409.54	46,283,738.00	32,432,666.00	234.2%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	2,179,814.00	2,179,814.00	64,077.60	2,179,578.00	(236.00)	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	470,638.00	470,638.00	219,574.84	750,983.00	280,345.00	59.6%
Tuition		8710	488,194.00	488,194.00	0.00	488,194.00	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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From County Offices	6500	8792	11,002,371.00	11,002,371.00	3,554,590.00	12,694,968.00	1,692,597.00	15.4%
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			14,141,017.00	14,141,017.00	3,838,242.44	16,113,723.00	1,972,706.00	14.0%
TOTAL, REVENUES			44,818,178.00	44,818,178.00	11,780,149.66	80,598,922.00	35,780,744.00	79.8%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	11,895,988.00	11,895,988.00	2,507,688.78	12,855,698.00	(959,710.00)	-8.1%
Certificated Pupil Support Salaries		1200	6,177,946.00	6,177,946.00	1,536,619.32	6,337,044.00	(159,098.00)	-2.6%
Certificated Supervisors' and Administrators' Salaries		1300	1,678,001.00	1,678,001.00	343,685.06	1,598,104.00	79,897.00	4.8%
Other Certificated Salaries		1900	115,641.00	115,641.00	61,450.53	258,947.00	(143,306.00)	-123.9%
TOTAL, CERTIFICATED SALARIES			19,867,576.00	19,867,576.00	4,449,443.69	21,049,793.00	(1,182,217.00)	-6.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	5,628,957.00	5,628,957.00	1,746,272.37	8,142,747.00	(2,513,790.00)	-44.7%
Classified Support Salaries		2200	4,314,528.00	4,314,528.00	1,489,225.43	4,486,265.00	(171,737.00)	-4.0%
Classified Supervisors' and Administrators' Salaries		2300	210,325.00	210,325.00	105,966.93	301,291.00	(90,966.00)	-43.3%
Clerical, Technical and Office Salaries		2400	457,131.00	457,131.00	151,435.79	523,531.00	(66,400.00)	-14.5%
Other Classified Salaries		2900	987,616.00	987,616.00	72,849.17	891,950.00	95,666.00	9.7%
TOTAL, CLASSIFIED SALARIES			11,598,557.00	11,598,557.00	3,565,749.69	14,345,784.00	(2,747,227.00)	-23.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	10,048,651.00	10,048,651.00	761,648.50	11,107,461.00	(1,058,810.00)	-10.5%
PERS		3201-3202	3,075,515.00	3,075,515.00	905,600.32	3,749,496.00	(673,981.00)	-21.9%
OASDI/Medicare/Alternative		3301-3302	1,212,347.00	1,212,347.00	355,924.13	1,452,441.00	(240,094.00)	-19.8%
Health and Welfare Benefits		3401-3402	7,035,030.00	7,035,030.00	1,550,009.30	6,640,429.00	394,601.00	5.6%
Unemployment Insurance		3501-3502	153,881.00	153,881.00	39,496.10	171,906.00	(18,025.00)	-11.7%
Workers' Compensation		3601-3602	656,917.00	656,917.00	169,407.99	734,995.00	(78,078.00)	-11.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			22,182,341.00	22,182,341.00	3,782,086.34	23,856,728.00	(1,674,387.00)	-7.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	407,094.00	407,094.00	74,448.60	167,802.00	239,292.00	58.8%
Books and Other Reference Materials		4200	5,550.00	5,550.00	6,111.12	31,000.00	(25,450.00)	-458.6%
Materials and Supplies		4300	6,167,381.00	6,167,381.00	772,048.61	8,055,429.00	(1,888,048.00)	-30.6%
Noncapitalized Equipment		4400	695,900.00	695,900.00	907,135.41	1,160,854.00	(464,954.00)	-66.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			7,275,925.00	7,275,925.00	1,759,743.74	9,415,085.00	(2,139,160.00)	-29.4%

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)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	5,295,910.00	5,295,910.00	4,034,046.61	8,658,039.00	(3,362,129.00)	-63.5%
Travel and Conferences		5200	193,144.00	193,144.00	53,180.46	257,818.00	(64,674.00)	-33.5%
Dues and Memberships		5300	8,173.00	8,173.00	2,282.28	12,724.00	(4,551.00)	-55.7%
Insurance		5400-5450	83,829.00	83,829.00	121,147.00	121,147.00	(37,318.00)	-44.5%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	605,687.00	605,687.00	540,413.63	612,817.00	(7,130.00)	-1.2%
Transfers of Direct Costs		5710	27,940.00	27,940.00	5,017.22	116,136.00	(88,196.00)	-315.7%
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	4,491,816.00	4,491,816.00	2,068,386.52	7,556,099.00	(3,064,283.00)	-68.2%
Communications		5900	1,385.00	1,385.00	3,101.49	884.00	501.00	36.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,707,884.00	10,707,884.00	6,827,575.21	17,335,664.00	(6,627,780.00)	-61.9%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	14,400.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	315,000.00	315,000.00	351,369.36	1,071,036.00	(756,036.00)	-240.0%
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			315,000.00	315,000.00	365,769.36	1,071,036.00	(756,036.00)	-240.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	34,300.00	34,300.00	(34,300.00)	New
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)			0.00	0.00	34,300.00	34,300.00	(34,300.00)	New
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	963,012.00	963,012.00	3,083.11	1,074,193.00	(111,181.00)	-11.5%
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			963,012.00	963,012.00	3,083.11	1,074,193.00	(111,181.00)	-11.5%
TOTAL, EXPENDITURES			72,910,295.00	72,910,295.00	20,787,751.14	88,182,583.00	(15,272,288.00)	-20.9%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	28,434,248.00	28,434,248.00	0.00	32,322,698.00	3,888,450.00	13.7%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			28,434,248.00	28,434,248.00	0.00	32,322,698.00	3,888,450.00	13.7%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			28,434,248.00	28,434,248.00	0.00	32,322,698.00	(3,888,450.00)	-13.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	156,336,172.00	156,336,172.00	29,995,245.98	178,351,971.00	22,015,799.00	14.1%
2) Federal Revenue		8100-8299	16,826,089.00	16,826,089.00	910,497.68	18,201,461.00	1,375,372.00	8.2%
3) Other State Revenue		8300-8599	17,164,309.00	17,164,309.00	7,518,950.13	49,874,469.00	32,710,160.00	190.6%
4) Other Local Revenue		8600-8799	17,264,175.00	17,264,175.00	5,584,780.00	18,978,345.00	1,714,170.00	9.9%
5) TOTAL, REVENUES			207,590,745.00	207,590,745.00	44,009,473.79	265,406,246.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	78,802,098.00	78,802,098.00	21,336,541.54	77,632,359.00	1,169,739.00	1.5%
2) Classified Salaries		2000-2999	30,543,921.00	30,543,921.00	10,560,079.59	33,726,487.00	(3,182,566.00)	-10.4%
3) Employee Benefits		3000-3999	63,172,782.00	63,172,782.00	15,393,450.01	63,361,486.00	(188,704.00)	-0.3%
4) Books and Supplies		4000-4999	10,585,692.00	10,585,692.00	4,450,435.67	13,084,777.00	(2,499,085.00)	-23.6%
5) Services and Other Operating Expenditures		5000-5999	22,188,518.00	22,188,518.00	9,387,395.26	31,069,256.00	(8,880,738.00)	-40.0%
6) Capital Outlay		6000-6999	374,326.00	374,326.00	371,695.61	1,901,240.00	(1,526,914.00)	-407.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	5,113,195.00	5,113,195.00	474,554.56	6,744,346.00	(1,631,151.00)	-31.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(362,108.00)	(362,108.00)	0.00	(797,894.00)	435,786.00	-120.3%
9) TOTAL, EXPENDITURES			210,418,424.00	210,418,424.00	61,974,152.24	226,722,057.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,827,679.00)	(2,827,679.00)	(17,964,678.45)	38,684,189.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	31,500.00	31,500.00	0.00	85,000.00	53,500.00	169.8%
b) Transfers Out		7600-7629	100,000.00	100,000.00	0.00	0.00	100,000.00	100.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(68,500.00)	(68,500.00)	0.00	85,000.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,896,179.00)	(2,896,179.00)	(17,964,678.45)	38,769,189.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	31,589,358.52	36,132,220.00		31,589,359.00	(4,542,861.00)	-12.6%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			31,589,358.52	36,132,220.00		31,589,359.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			31,589,358.52	36,132,220.00		31,589,359.00		
2) Ending Balance, June 30 (E + F1e)			28,693,179.52	33,236,041.00		70,358,548.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	365,000.00	365,000.00		365,000.00		
Prepaid Items		9713	1,277,000.00	1,277,000.00		1,277,000.00		
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	10,813,355.29	8,963,087.00		35,206,310.00		
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	400,000.00	400,000.00		26,087,500.00		
School Site Carryforward	0000	9780		*400,000.00*				
Current Negotiated Offer Pending Final Settlement (10% On-Schedule)	0000	9780				*15,000,000.00*		
Current Negotiated Offer Pending Final Settlement (2% Bonus/Off-Schedule)	0000	9780				*3,000,000.00*		
H&W GPO/Administration Stabilization FY23/24 (One-Time Funds)	0000	9780				*3,000,000.00*		
School Site Carryforward	0000	9780				*400,000.00*		
Declining Enrollment/UPP Stabilization (One-Time Funds)	0000	9780				*1,687,500.00*		
Instructional Materials and Curriculum (One-Time Funds)	0000	9780				*3,000,000.00*		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	6,400,000.00	6,400,000.00		7,100,000.00		
Unassigned/Unappropriated Amount		9790	9,437,824.23	15,830,954.00		322,738.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	79,921,046.00	79,921,046.00	21,614,736.00	76,762,032.00	(3,159,014.00)	-4.0%
Education Protection Account State Aid - Current Year		8012	6,533,270.00	6,533,270.00	8,433,636.00	27,065,251.00	20,531,981.00	314.3%
State Aid - Prior Years		8019	0.00	0.00	0.00	67,072.00	67,072.00	New
Tax Relief Subventions								
Homeowners' Exemptions		8021	418,123.00	418,123.00	0.00	413,343.00	(4,780.00)	-1.1%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	167.00	167.00	New
County & District Taxes								
Secured Roll Taxes		8041	66,089,030.00	66,089,030.00	0.00	71,274,230.00	5,185,200.00	7.8%
Unsecured Roll Taxes		8042	2,089,157.00	2,089,157.00	0.00	2,245,995.00	156,838.00	7.5%
Prior Years' Taxes		8043	163,104.00	163,104.00	63,386.35	130,587.00	(32,517.00)	-19.9%
Supplemental Taxes		8044	554,808.00	554,808.00	289,009.27	800,068.00	245,260.00	44.2%
Education Revenue Augmentation Fund (ERAF)		8045	1,485,365.00	1,485,365.00	125,071.95	245,643.00	(1,239,722.00)	-83.5%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,121,404.00	1,121,404.00	90,042.41	1,364,029.00	242,625.00	21.6%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			158,375,307.00	158,375,307.00	30,615,881.98	180,368,417.00	21,993,110.00	13.9%
LCFF Transfers								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	(2,039,135.00)	(2,039,135.00)	(620,636.00)	(2,016,446.00)	22,689.00	-1.1%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			156,336,172.00	156,336,172.00	29,995,245.98	178,351,971.00	22,015,799.00	14.1%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	3,104,793.00	3,104,793.00	0.00	3,772,953.00	668,160.00	21.5%
Special Education Discretionary Grants		8182	791,976.00	791,976.00	0.00	129,633.00	(662,343.00)	-83.6%
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	2,203,301.00	2,203,301.00	(476,257.24)	2,950,949.00	747,648.00	33.9%
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	740,447.00	740,447.00	(65,990.35)	680,849.00	(59,598.00)	-8.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	478,295.00	478,295.00	101,528.14	415,523.00	(62,772.00)	-13.1%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	1,459,484.00	1,459,484.00	(57,457.59)	1,418,192.00	(41,292.00)	-2.8%
Career and Technical Education	3500-3599	8290	106,876.00	106,876.00	0.00	130,953.00	24,077.00	22.5%
All Other Federal Revenue	All Other	8290	7,940,917.00	7,940,917.00	1,408,674.72	8,702,409.00	761,492.00	9.6%
TOTAL, FEDERAL REVENUE			16,826,089.00	16,826,089.00	910,497.68	18,201,461.00	1,375,372.00	8.2%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	246,474.00	246,474.00	76,626.00	246,474.00	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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	644,732.00	644,732.00	0.00	635,839.00	(8,893.00)	-1.4%
Lottery - Unrestricted and Instructional Materials		8560	3,725,415.00	3,725,415.00	1,017,529.46	3,516,758.00	(208,657.00)	-5.6%
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	34,300.00	34,300.00	New
After School Education and Safety (ASES)	6010	8590	1,018,173.00	1,018,173.00	133,982.70	1,782,096.00	763,923.00	75.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	460,000.00	460,000.00	1,204,831.07	1,375,433.00	915,433.00	199.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	63,070.00	63,070.00	0.00	63,167.00	97.00	0.2%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	100,000.00	100,000.00	74,999.81	100,000.00	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	10,906,445.00	10,906,445.00	5,010,981.09	42,120,402.00	31,213,957.00	286.2%
TOTAL, OTHER STATE REVENUE			17,164,309.00	17,164,309.00	7,518,950.13	49,874,469.00	32,710,160.00	190.6%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	2,179,814.00	2,179,814.00	64,077.60	2,179,578.00	(236.00)	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	2,500.00	2,500.00	2,811.89	0.00	(2,500.00)	-100.0%
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	222,565.00	222,565.00	86,105.32	0.00	(222,565.00)	-100.0%
Interest		8660	600,000.00	600,000.00	67,677.93	0.00	(600,000.00)	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	2,768,731.00	2,768,731.00	1,809,517.26	3,615,605.00	846,874.00	30.6%
Tuition		8710	488,194.00	488,194.00	0.00	488,194.00	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	11,002,371.00	11,002,371.00	3,554,590.00	12,694,968.00	1,692,597.00	15.4%
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			17,264,175.00	17,264,175.00	5,584,780.00	18,978,345.00	1,714,170.00	9.9%
TOTAL, REVENUES			207,590,745.00	207,590,745.00	44,009,473.79	265,406,246.00	57,815,501.00	27.9%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	57,695,970.00	57,695,970.00	15,176,802.28	56,240,900.00	1,455,070.00	2.5%
Certificated Pupil Support Salaries		1200	11,036,667.00	11,036,667.00	3,006,583.31	11,430,126.00	(393,459.00)	-3.6%
Certificated Supervisors' and Administrators' Salaries		1300	9,761,528.00	9,761,528.00	2,987,220.69	9,486,132.00	275,396.00	2.8%
Other Certificated Salaries		1900	307,933.00	307,933.00	165,935.26	475,201.00	(167,268.00)	-54.3%
TOTAL, CERTIFICATED SALARIES			78,802,098.00	78,802,098.00	21,336,541.54	77,632,359.00	1,169,739.00	1.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	6,085,078.00	6,085,078.00	2,056,633.15	8,575,516.00	(2,490,438.00)	-40.9%
Classified Support Salaries		2200	12,312,738.00	12,312,738.00	4,388,171.03	12,059,903.00	252,835.00	2.1%
Classified Supervisors' and Administrators' Salaries		2300	1,988,122.00	1,988,122.00	709,710.53	2,043,164.00	(55,042.00)	-2.8%
Clerical, Technical and Office Salaries		2400	7,706,364.00	7,706,364.00	2,489,191.69	7,980,251.00	(273,887.00)	-3.6%
Other Classified Salaries		2900	2,451,619.00	2,451,619.00	916,373.19	3,067,653.00	(616,034.00)	-25.1%
TOTAL, CLASSIFIED SALARIES			30,543,921.00	30,543,921.00	10,560,079.59	33,726,487.00	(3,182,566.00)	-10.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	21,044,321.00	21,044,321.00	3,900,189.04	21,759,762.00	(715,441.00)	-3.4%
PERS		3201-3202	7,806,731.00	7,806,731.00	2,425,900.49	8,548,159.00	(741,428.00)	-9.5%
OASDI/Medicare/Alternative		3301-3302	3,560,064.00	3,560,064.00	1,145,644.13	3,776,296.00	(216,232.00)	-6.1%
Health and Welfare Benefits		3401-3402	26,799,661.00	26,799,661.00	6,700,030.44	25,314,338.00	1,485,323.00	5.5%
Unemployment Insurance		3501-3502	543,429.00	543,429.00	159,443.91	549,164.00	(5,735.00)	-1.1%
Workers' Compensation		3601-3602	2,303,272.00	2,303,272.00	671,171.70	2,337,953.00	(34,681.00)	-1.5%
OPEB, Allocated		3701-3702	1,115,304.00	1,115,304.00	365,629.00	1,053,914.00	61,390.00	5.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	25,441.30	21,900.00	(21,900.00)	New
TOTAL, EMPLOYEE BENEFITS			63,172,782.00	63,172,782.00	15,393,450.01	63,361,486.00	(188,704.00)	-0.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	2,040,606.00	2,040,606.00	1,858,661.71	1,667,802.00	372,804.00	18.3%
Books and Other Reference Materials		4200	29,186.00	29,186.00	16,536.82	76,845.00	(47,659.00)	-163.3%
Materials and Supplies		4300	7,679,118.00	7,679,118.00	1,577,717.94	9,871,491.00	(2,192,373.00)	-28.5%
Noncapitalized Equipment		4400	836,782.00	836,782.00	997,519.20	1,468,639.00	(631,857.00)	-75.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			10,585,692.00	10,585,692.00	4,450,435.67	13,084,777.00	(2,499,085.00)	-23.6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	5,295,910.00	5,295,910.00	394,938.08	8,658,039.00	(3,362,129.00)	-63.5%
Travel and Conferences		5200	459,426.00	459,426.00	114,799.89	544,518.00	(85,092.00)	-18.5%
Dues and Memberships		5300	39,358.00	39,358.00	45,286.68	90,279.00	(50,921.00)	-129.4%
Insurance		5400-5450	4,039,644.00	4,039,644.00	4,038,251.00	4,055,018.00	(15,374.00)	-0.4%
Operations and Housekeeping Services		5500	1,980,408.00	1,980,408.00	1,553,833.09	4,980,300.00	(2,999,892.00)	-151.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,310,193.00	1,310,193.00	915,887.27	1,469,115.00	(158,922.00)	-12.1%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(5,644.00)	(5,644.00)	2,121.36	(11,008.00)	5,364.00	-95.0%
Professional/Consulting Services and Operating Expenditures		5800	8,815,272.00	8,815,272.00	2,173,670.14	10,950,684.00	(2,135,412.00)	-24.2%
Communications		5900	253,951.00	253,951.00	148,607.75	332,311.00	(78,360.00)	-30.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			22,188,518.00	22,188,518.00	9,387,395.26	31,069,256.00	(8,880,738.00)	-40.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	14,400.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	374,326.00	374,326.00	357,295.61	1,901,240.00	(1,526,914.00)	-407.9%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			374,326.00	374,326.00	371,695.61	1,901,240.00	(1,526,914.00)	-407.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	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	65,000.00	65,000.00	(5,283.00)	25,000.00	40,000.00	61.5%
Payments to County Offices		7142	5,048,195.00	5,048,195.00	278,651.00	6,518,160.00	(1,469,965.00)	-29.1%
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	34,300.00	34,300.00	(34,300.00)	New

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	4,375.27	4,375.00	(4,375.00)	New
Other Debt Service - Principal		7439	0.00	0.00	162,511.29	162,511.00	(162,511.00)	New
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			5,113,195.00	5,113,195.00	474,554.56	6,744,346.00	(1,631,151.00)	-31.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(362,108.00)	(362,108.00)	0.00	(797,894.00)	435,786.00	-120.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(362,108.00)	(362,108.00)	0.00	(797,894.00)	435,786.00	-120.3%
TOTAL, EXPENDITURES			210,418,424.00	210,418,424.00	61,974,152.24	226,722,057.00	(16,303,633.00)	-7.7%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	31,500.00	31,500.00	0.00	85,000.00	53,500.00	169.8%
(a) TOTAL, INTERFUND TRANSFERS IN			31,500.00	31,500.00	0.00	85,000.00	53,500.00	169.8%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	100,000.00	100,000.00	0.00	0.00	100,000.00	100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			100,000.00	100,000.00	0.00	0.00	100,000.00	100.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								

Description	Resource Codes	Object Codes	Original Budget (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 from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(68,500.00)	(68,500.00)	0.00	85,000.00	(153,500.00)	224.1%

Resource	Description	2022-23 Projected Totals
2600	Expanded Learning Opportunities Program	2,208,404.00
6230	California Clean Energy Jobs Act	8,881.00
6266	Educator Effectiveness, FY 2021-22	2,523,375.00
6547	Special Education Early Intervention Preschool Grant	777,663.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	9,194,701.00
7311	Classified School Employee Professional Development Block Grant	109,802.00
7412	A-G Access/Success Grant	6,034.00
7413	A-G Learning Loss Mitigation Grant	8,193.00
7435	Learning Recovery Emergency Block Grant	18,545,824.00
9010	Other Restricted Local	1,823,433.00
Total, Restricted Balance		35,206,310.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,108,401.80	3,365,766.00		2,108,401.00	(1,257,365.00)	-37.4%

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) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,108,401.80	3,365,766.00		2,108,401.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,108,401.80	3,365,766.00		2,108,401.00		
2) Ending Balance, June 30 (E + F1e)			2,108,401.80	3,365,766.00		2,108,401.00		
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	2,108,401.80	3,365,766.00		2,108,401.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
REVENUES								
Sale of Equipment and Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	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)
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								

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

Resource	Description	2022-23 Projected Totals
8210	Student Activity Funds	2,108,401.00
Total, Restricted Balance		2,108,401.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,364,199.00	1,364,199.00	49,924.38	462,790.00	(901,409.00)	-66.1%
3) Other State Revenue		8300-8599	4,746,854.00	4,746,854.00	1,249,305.00	5,014,087.00	267,233.00	5.6%
4) Other Local Revenue		8600-8799	70,371.00	70,371.00	15,870.24	320,000.00	249,629.00	354.7%
5) TOTAL, REVENUES			6,181,424.00	6,181,424.00	1,315,099.62	5,796,877.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,993,765.00	2,993,765.00	563,061.57	2,003,747.00	990,018.00	33.1%
2) Classified Salaries		2000-2999	689,930.00	689,930.00	207,756.12	672,326.00	17,604.00	2.6%
3) Employee Benefits		3000-3999	1,776,519.00	1,776,519.00	378,040.58	1,518,641.00	257,878.00	14.5%
4) Books and Supplies		4000-4999	560,500.00	560,500.00	113,845.70	529,945.00	30,555.00	5.5%
5) Services and Other Operating Expenditures		5000-5999	1,056,282.00	1,056,282.00	179,278.71	1,170,065.00	(113,783.00)	-10.8%
6) Capital Outlay		6000-6999	30,000.00	30,000.00	0.00	30,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	226,976.00	226,976.00	0.00	275,831.00	(48,855.00)	-21.5%
9) TOTAL, EXPENDITURES			7,333,972.00	7,333,972.00	1,441,982.68	6,200,555.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,152,548.00)	(1,152,548.00)	(126,883.06)	(403,678.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	100,000.00	100,000.00	0.00	0.00	(100,000.00)	-100.0%
b) Transfers Out		7600-7629	422,652.00	422,652.00	0.00	0.00	422,652.00	100.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(322,652.00)	(322,652.00)	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,475,200.00)	(1,475,200.00)	(126,883.06)	(403,678.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,513,281.87	5,370,796.00		6,513,281.00	1,142,485.00	21.3%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,513,281.87	5,370,796.00		6,513,281.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,513,281.87	5,370,796.00		6,513,281.00		
2) Ending Balance, June 30 (E + F1e)			5,038,081.87	3,895,596.00		6,109,603.00		
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	2,194,259.46	3,895,596.00		1,722,355.00		

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	2,843,822.41	0.00		4,387,248.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,364,199.00	1,364,199.00	49,924.38	462,790.00	(901,409.00)	-66.1%
TOTAL, FEDERAL REVENUE			1,364,199.00	1,364,199.00	49,924.38	462,790.00	(901,409.00)	-66.1%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Program	6391	8590	4,515,712.00	4,515,712.00	1,202,990.00	4,811,945.00	296,233.00	6.6%
All Other State Revenue	All Other	8590	231,142.00	231,142.00	46,315.00	202,142.00	(29,000.00)	-12.5%
TOTAL, OTHER STATE REVENUE			4,746,854.00	4,746,854.00	1,249,305.00	5,014,087.00	267,233.00	5.6%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	42,500.00	42,500.00	11,602.18	0.00	(42,500.00)	-100.0%
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	4,268.06	320,000.00	320,000.00	New
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	27,871.00	27,871.00	0.00	0.00	(27,871.00)	-100.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			70,371.00	70,371.00	15,870.24	320,000.00	249,629.00	354.7%
TOTAL, REVENUES			6,181,424.00	6,181,424.00	1,315,099.62	5,796,877.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	2,604,235.00	2,604,235.00	373,854.27	1,359,678.00	1,244,557.00	47.8%
Certificated Pupil Support Salaries		1200	0.00	0.00	34,869.93	179,975.00	(179,975.00)	New
Certificated Supervisors' and Administrators' Salaries		1300	379,530.00	379,530.00	130,042.88	390,129.00	(10,599.00)	-2.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Certificated Salaries		1900	10,000.00	10,000.00	24,294.49	73,965.00	(63,965.00)	-639.7%
TOTAL, CERTIFICATED SALARIES			2,993,765.00	2,993,765.00	563,061.57	2,003,747.00	990,018.00	33.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	112,397.00	112,397.00	16,805.56	88,878.00	23,519.00	20.9%
Classified Support Salaries		2200	136,788.00	136,788.00	47,993.91	139,076.00	(2,288.00)	-1.7%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	440,745.00	440,745.00	142,869.47	444,372.00	(3,627.00)	-0.8%
Other Classified Salaries		2900	0.00	0.00	87.18	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			689,930.00	689,930.00	207,756.12	672,326.00	17,604.00	2.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	710,749.00	710,749.00	95,966.41	547,251.00	163,498.00	23.0%
PERS		3201-3202	218,857.00	218,857.00	56,383.85	206,557.00	12,300.00	5.6%
OASDI/Medicare/Alternative		3301-3302	113,484.00	113,484.00	27,379.21	93,518.00	19,966.00	17.6%
Health and Welfare Benefits		3401-3402	637,220.00	637,220.00	178,216.54	601,462.00	35,758.00	5.6%
Unemployment Insurance		3501-3502	18,424.00	18,424.00	3,811.33	13,332.00	5,092.00	27.6%
Workers' Compensation		3601-3602	77,785.00	77,785.00	16,283.24	56,521.00	21,264.00	27.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,776,519.00	1,776,519.00	378,040.58	1,518,641.00	257,878.00	14.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	12,138.35	40,000.00	(40,000.00)	New
Materials and Supplies		4300	369,470.00	369,470.00	54,048.75	382,045.00	(12,575.00)	-3.4%
Noncapitalized Equipment		4400	191,030.00	191,030.00	47,658.60	107,900.00	83,130.00	43.5%
TOTAL, BOOKS AND SUPPLIES			560,500.00	560,500.00	113,845.70	529,945.00	30,555.00	5.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	17,696.00	17,696.00	5,820.41	140,167.00	(122,471.00)	-692.1%
Dues and Memberships		5300	4,797.00	4,797.00	3,142.30	5,797.00	(1,000.00)	-20.8%
Insurance		5400-5450	2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	100,000.00	100,000.00	47,665.75	207,000.00	(107,000.00)	-107.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	24,590.00	24,590.00	1,026.06	24,590.00	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	5,644.00	5,644.00	1,669.04	7,508.00	(1,864.00)	-33.0%
Professional/Consulting Services and Operating Expenditures		5800	897,325.00	897,325.00	119,937.15	778,773.00	118,552.00	13.2%
Communications		5900	4,230.00	4,230.00	18.00	4,230.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,056,282.00	1,056,282.00	179,278.71	1,170,065.00	(113,783.00)	-10.8%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	30,000.00	30,000.00	0.00	30,000.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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			30,000.00	30,000.00	0.00	30,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	226,976.00	226,976.00	0.00	275,831.00	(48,855.00)	-21.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			226,976.00	226,976.00	0.00	275,831.00	(48,855.00)	-21.5%
TOTAL, EXPENDITURES			7,333,972.00	7,333,972.00	1,441,982.68	6,200,555.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	100,000.00	100,000.00	0.00	0.00	(100,000.00)	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			100,000.00	100,000.00	0.00	0.00	(100,000.00)	-100.0%
INTERFUND TRANSFERS OUT								
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	422,652.00	422,652.00	0.00	0.00	422,652.00	100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			422,652.00	422,652.00	0.00	0.00	422,652.00	100.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	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)			(322,652.00)	(322,652.00)	0.00	0.00		

Resource	Description	2022-23 Projected Totals
3905	Adult Education: Adult Basic Education & ELA	17,298.00
3913	Adult Education: Adult Secondary Education	3,445.00
3926	Adult Education: English Literacy & Civics Education	6,816.00
5810	Other Restricted Federal	459,232.00
6371	CalWORKs for ROCP or Adult Education	105,060.00
6391	Adult Education Program	1,119,433.00
6392	Adult Education Block Grant Data and Accountability	2,071.00
9010	Other Restricted Local	9,000.00
Total, Restricted Balance		1,722,355.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	117,600.00	117,600.00	0.00	117,186.00	(414.00)	-0.4%
3) Other State Revenue		8300-8599	2,041,013.00	2,041,013.00	365,688.74	1,901,661.00	(139,352.00)	-6.8%
4) Other Local Revenue		8600-8799	21,183.00	21,183.00	762.26	21,183.00	0.00	0.0%
5) TOTAL, REVENUES			2,179,796.00	2,179,796.00	366,451.00	2,040,030.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	263,298.00	263,298.00	59,273.77	158,146.00	105,152.00	39.9%
2) Classified Salaries		2000-2999	1,027,547.00	1,027,547.00	241,396.65	1,036,542.00	(8,995.00)	-0.9%
3) Employee Benefits		3000-3999	714,292.00	714,292.00	159,758.57	633,864.00	80,428.00	11.3%
4) Books and Supplies		4000-4999	36,625.00	36,625.00	19,780.43	72,143.00	(35,518.00)	-97.0%
5) Services and Other Operating Expenditures		5000-5999	2,602.00	2,602.00	4,282.51	12,569.00	(9,967.00)	-383.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	135,132.00	135,132.00	0.00	126,466.00	8,666.00	6.4%
9) TOTAL, EXPENDITURES			2,179,496.00	2,179,496.00	484,491.93	2,039,730.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			300.00	300.00	(118,040.93)	300.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			300.00	300.00	(118,040.93)	300.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	176,805.21	59,712.00		176,805.00	117,093.00	196.1%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			176,805.21	59,712.00		176,805.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			176,805.21	59,712.00		176,805.00		
2) Ending Balance, June 30 (E + F1e)			177,105.21	60,012.00		177,105.00		
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	177,105.21	60,012.00		177,105.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	117,600.00	117,600.00	0.00	117,186.00	(414.00)	-0.4%
TOTAL, FEDERAL REVENUE			117,600.00	117,600.00	0.00	117,186.00	(414.00)	-0.4%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	1,913,536.00	1,913,536.00	0.00	1,900,002.00	(13,534.00)	-0.7%
All Other State Revenue	All Other	8590	127,477.00	127,477.00	365,688.74	1,659.00	(125,818.00)	-98.7%
TOTAL, OTHER STATE REVENUE			2,041,013.00	2,041,013.00	365,688.74	1,901,661.00	(139,352.00)	-6.8%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	300.00	300.00	762.26	300.00	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	20,883.00	20,883.00	0.00	20,883.00	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			21,183.00	21,183.00	762.26	21,183.00	0.00	0.0%
TOTAL, REVENUES			2,179,796.00	2,179,796.00	366,451.00	2,040,030.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	89,622.00	89,622.00	24,642.38	89,822.00	(200.00)	-0.2%
Certificated Pupil Support Salaries		1200	46,327.00	46,327.00	12,634.71	46,327.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	127,349.00	127,349.00	21,996.68	21,997.00	105,352.00	82.7%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			263,298.00	263,298.00	59,273.77	158,146.00	105,152.00	39.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	384.64	2,700.00	(2,700.00)	New
Classified Support Salaries		2200	0.00	0.00	1,835.52	2,628.00	(2,628.00)	New
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	70,000.00	(70,000.00)	New

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Clerical, Technical and Office Salaries		2400	25,482.00	25,482.00	7,083.77	41,701.00	(16,219.00)	-63.6%
Other Classified Salaries		2900	1,002,065.00	1,002,065.00	232,092.72	919,513.00	82,552.00	8.2%
TOTAL, CLASSIFIED SALARIES			1,027,547.00	1,027,547.00	241,396.65	1,036,542.00	(8,995.00)	-0.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	86,901.00	86,901.00	21,647.07	67,597.00	19,304.00	22.2%
PERS		3201-3202	195,226.00	195,226.00	46,597.13	225,020.00	(29,794.00)	-15.3%
OASDI/Medicare/Alternative		3301-3302	68,256.00	68,256.00	15,589.92	76,335.00	(8,079.00)	-11.8%
Health and Welfare Benefits		3401-3402	330,283.00	330,283.00	68,096.97	230,513.00	99,770.00	30.2%
Unemployment Insurance		3501-3502	6,340.00	6,340.00	1,470.99	6,485.00	(145.00)	-2.3%
Workers' Compensation		3601-3602	27,286.00	27,286.00	6,356.49	27,914.00	(628.00)	-2.3%
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			714,292.00	714,292.00	159,758.57	633,864.00	80,428.00	11.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	36,625.00	36,625.00	15,722.47	68,643.00	(32,018.00)	-87.4%
Noncapitalized Equipment		4400	0.00	0.00	4,057.96	3,500.00	(3,500.00)	New
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			36,625.00	36,625.00	19,780.43	72,143.00	(35,518.00)	-97.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	2,302.00	2,302.00	621.92	2,783.00	(481.00)	-20.9%
Dues and Memberships		5300	300.00	300.00	2,285.59	2,286.00	(1,986.00)	-662.0%
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	767.00	2,500.00	(2,500.00)	New
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	608.00	5,000.00	(5,000.00)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,602.00	2,602.00	4,282.51	12,569.00	(9,967.00)	-383.1%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	135,132.00	135,132.00	0.00	126,466.00	8,666.00	6.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			135,132.00	135,132.00	0.00	126,466.00	8,666.00	6.4%
TOTAL, EXPENDITURES			2,179,496.00	2,179,496.00	484,491.93	2,039,730.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
5059	Child Development: ARP California State Preschool Program One-time Stipend	117,186.00
6130	Child Development: Center-Based Reserve Account	54,280.00
9010	Other Restricted Local	5,639.00
Total, Restricted Balance		177,105.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	9,276,945.00	9,276,945.00	562,905.53	9,276,945.00	0.00	0.0%
3) Other State Revenue		8300-8599	635,804.00	635,804.00	12,480.50	648,285.00	12,481.00	2.0%
4) Other Local Revenue		8600-8799	0.00	0.00	11,976.45	0.00	0.00	0.0%
5) TOTAL, REVENUES			9,912,749.00	9,912,749.00	587,362.48	9,925,230.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,308,529.00	3,308,529.00	889,532.22	3,495,521.00	(186,992.00)	-5.7%
3) Employee Benefits		3000-3999	1,805,800.00	1,805,800.00	478,203.83	1,957,553.00	(151,753.00)	-8.4%
4) Books and Supplies		4000-4999	4,408,322.00	4,408,322.00	925,405.93	4,126,298.00	282,024.00	6.4%
5) Services and Other Operating Expenditures		5000-5999	279,406.00	279,406.00	56,905.36	331,482.00	(52,076.00)	-18.6%
6) Capital Outlay		6000-6999	110,766.00	110,766.00	32,391.39	262,481.00	(151,715.00)	-137.0%
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	395,597.00	(395,597.00)	New
9) TOTAL, EXPENDITURES			9,912,823.00	9,912,823.00	2,382,438.73	10,568,932.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(74.00)	(74.00)	(1,795,076.25)	(643,702.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(74.00)	(74.00)	(1,795,076.25)	(643,702.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,725,748.64	3,246,216.00		2,725,749.00	(520,467.00)	-16.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,725,748.64	3,246,216.00		2,725,749.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,725,748.64	3,246,216.00		2,725,749.00		
2) Ending Balance, June 30 (E + F1e)			2,725,674.64	3,246,142.00		2,082,047.00		
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	2,725,674.64	3,246,142.00		2,082,047.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	9,276,945.00	9,276,945.00	562,905.53	9,276,945.00	0.00	0.0%
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			9,276,945.00	9,276,945.00	562,905.53	9,276,945.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	635,804.00	635,804.00	12,480.50	648,285.00	12,481.00	2.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			635,804.00	635,804.00	12,480.50	648,285.00	12,481.00	2.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	1,899.35	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	8,623.64	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								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	1,453.46	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	11,976.45	0.00	0.00	0.0%
TOTAL, REVENUES			9,912,749.00	9,912,749.00	587,362.48	9,925,230.00		
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	3,019,793.00	3,019,793.00	794,582.87	3,160,110.00	(140,317.00)	-4.6%
Classified Supervisors' and Administrators' Salaries		2300	181,836.00	181,836.00	60,286.04	184,946.00	(3,110.00)	-1.7%
Clerical, Technical and Office Salaries		2400	106,900.00	106,900.00	30,192.40	130,465.00	(23,565.00)	-22.0%
Other Classified Salaries		2900	0.00	0.00	4,470.91	20,000.00	(20,000.00)	New
TOTAL, CLASSIFIED SALARIES			3,308,529.00	3,308,529.00	889,532.22	3,495,521.00	(186,992.00)	-5.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	738,189.00	738,189.00	207,521.96	792,183.00	(53,994.00)	-7.3%
OASDI/Medicare/Alternative		3301-3302	250,100.00	250,100.00	66,952.42	264,476.00	(14,376.00)	-5.7%
Health and Welfare Benefits		3401-3402	731,270.00	731,270.00	180,556.65	809,769.00	(78,499.00)	-10.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Unemployment Insurance		3501-3502	16,347.00	16,347.00	4,376.03	17,283.00	(936.00)	-5.7%
Workers' Compensation		3601-3602	69,894.00	69,894.00	18,796.77	73,842.00	(3,948.00)	-5.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,805,800.00	1,805,800.00	478,203.83	1,957,553.00	(151,753.00)	-8.4%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	32,000.00	32,000.00	34,381.40	102,000.00	(70,000.00)	-218.8%
Noncapitalized Equipment		4400	160,000.00	160,000.00	10,278.98	200,000.00	(40,000.00)	-25.0%
Food		4700	4,216,322.00	4,216,322.00	880,745.55	3,824,298.00	392,024.00	9.3%
TOTAL, BOOKS AND SUPPLIES			4,408,322.00	4,408,322.00	925,405.93	4,126,298.00	282,024.00	6.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	18,936.00	18,936.00	1,416.94	18,936.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	1,546.13	10,000.00	(10,000.00)	New
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	51,546.00	51,546.00	0.00	51,546.00	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	(4,557.40)	1,000.00	(1,000.00)	New
Professional/Consulting Services and Operating Expenditures		5800	208,924.00	208,924.00	58,499.69	250,000.00	(41,076.00)	-19.7%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			279,406.00	279,406.00	56,905.36	331,482.00	(52,076.00)	-18.6%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	110,766.00	110,766.00	32,391.39	262,481.00	(151,715.00)	-137.0%
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			110,766.00	110,766.00	32,391.39	262,481.00	(151,715.00)	-137.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	395,597.00	(395,597.00)	New
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	395,597.00	(395,597.00)	New
TOTAL, EXPENDITURES			9,912,823.00	9,912,823.00	2,382,438.73	10,568,932.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								

Description	Resource Codes	Object Codes	Original Budget (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		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%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	673,511.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	206,235.00
5330	Child Nutrition: Summer Food Service Program Operations	1,202,301.00
Total, Restricted Balance		2,082,047.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	193,234.00	193,234.00	New
4) Other Local Revenue		8600-8799	749,048.00	749,048.00	277,457.99	972,093.00	223,045.00	29.8%
5) TOTAL, REVENUES			749,048.00	749,048.00	277,457.99	1,165,327.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	107,437.00	107,437.00	20,307.18	40,220.00	67,217.00	62.6%
3) Employee Benefits		3000-3999	62,985.00	62,985.00	11,584.50	33,139.00	29,846.00	47.4%
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	43,960.00	43,960.00	2,217.52	43,400.00	560.00	1.3%
6) Capital Outlay		6000-6999	1,854,129.00	1,854,129.00	683,181.24	1,854,129.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	391,903.00	391,903.00	13.02	391,903.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,460,414.00	2,460,414.00	717,303.46	2,362,791.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,711,366.00)	(1,711,366.00)	(439,845.47)	(1,197,464.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	422,652.00	422,652.00	0.00	0.00	(422,652.00)	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			422,652.00	422,652.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,288,714.00)	(1,288,714.00)	(439,845.47)	(1,197,464.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	7,372,782.14	7,209,313.00		7,372,782.00	163,469.00	2.3%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,372,782.14	7,209,313.00		7,372,782.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,372,782.14	7,209,313.00		7,372,782.00		
2) Ending Balance, June 30 (E + F1e)			6,084,068.14	5,920,599.00		6,175,318.00		
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	6,084,068.14	5,920,599.00		6,175,318.00		

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		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	193,234.00	193,234.00	New
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	193,234.00	193,234.00	New
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	200,000.00	200,000.00	0.00	400,000.00	200,000.00	100.0%
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	426,048.00	426,048.00	96,500.76	541,093.00	115,045.00	27.0%
Interest		8660	123,000.00	123,000.00	14,198.23	31,000.00	(92,000.00)	-74.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	166,759.00	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			749,048.00	749,048.00	277,457.99	972,093.00	223,045.00	29.8%
TOTAL, REVENUES			749,048.00	749,048.00	277,457.99	1,165,327.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	18,175.00	18,175.00	6,575.08	18,175.00	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	73,987.00	73,987.00	8,656.92	6,803.00	67,184.00	90.8%
Clerical, Technical and Office Salaries		2400	15,275.00	15,275.00	5,075.18	15,242.00	33.00	0.2%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			107,437.00	107,437.00	20,307.18	40,220.00	67,217.00	62.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	27,257.00	27,257.00	5,010.37	10,053.00	17,204.00	63.1%
OASDI/Medicare/Alternative		3301-3302	8,219.00	8,219.00	1,542.58	3,020.00	5,199.00	63.3%
Health and Welfare Benefits		3401-3402	24,705.00	24,705.00	4,502.25	19,019.00	5,686.00	23.0%
Unemployment Insurance		3501-3502	537.00	537.00	100.83	198.00	339.00	63.1%
Workers' Compensation		3601-3602	2,267.00	2,267.00	428.47	849.00	1,418.00	62.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			62,985.00	62,985.00	11,584.50	33,139.00	29,846.00	47.4%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	11,960.00	11,960.00	187.52	11,400.00	560.00	4.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	23,000.00	23,000.00	0.00	23,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	8,000.00	8,000.00	2,030.00	8,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			43,960.00	43,960.00	2,217.52	43,400.00	560.00	1.3%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	3,000.00	3,000.00	192,632.68	3,000.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,588,801.00	1,588,801.00	490,548.56	1,588,801.00	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	262,328.00	262,328.00	0.00	262,328.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,854,129.00	1,854,129.00	683,181.24	1,854,129.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
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	35,903.00	35,903.00	0.00	35,903.00	0.00	0.0%
Other Debt Service - Principal		7439	356,000.00	356,000.00	13.02	356,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			391,903.00	391,903.00	13.02	391,903.00	0.00	0.0%
TOTAL, EXPENDITURES			2,460,414.00	2,460,414.00	717,303.46	2,362,791.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	422,652.00	422,652.00	0.00	0.00	(422,652.00)	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			422,652.00	422,652.00	0.00	0.00	(422,652.00)	-100.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			422,652.00	422,652.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
9010	Other Restricted Local	6,175,318.00
Total, Restricted Balance		6,175,318.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,167,500.00	2,167,500.00	490,488.01	2,937,500.00	770,000.00	35.5%
5) TOTAL, REVENUES			2,167,500.00	2,167,500.00	490,488.01	2,937,500.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	53,000.00	53,000.00	0.00	53,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	20,000.00	20,000.00	2,129.76	20,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	2,909,807.00	2,909,807.00	2,313,480.22	2,909,807.00	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			2,982,807.00	2,982,807.00	2,315,609.98	2,982,807.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(815,307.00)	(815,307.00)	(1,825,121.97)	(45,307.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	31,500.00	31,500.00	0.00	85,000.00	(53,500.00)	-169.8%
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			(31,500.00)	(31,500.00)	0.00	(85,000.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(846,807.00)	(846,807.00)	(1,825,121.97)	(130,307.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,627,352.73	6,122,261.00		6,627,352.00	505,091.00	8.3%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,627,352.73	6,122,261.00		6,627,352.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,627,352.73	6,122,261.00		6,627,352.00		
2) Ending Balance, June 30 (E + F1e)			5,780,545.73	5,275,454.00		6,497,045.00		
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	5,780,545.73	5,275,454.00		6,497,045.00		
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		
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	59,500.00	59,500.00	13,319.31	27,500.00	(32,000.00)	-53.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	2,108,000.00	2,108,000.00	477,168.70	2,910,000.00	802,000.00	38.0%
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			2,167,500.00	2,167,500.00	490,488.01	2,937,500.00	770,000.00	35.5%
TOTAL, REVENUES			2,167,500.00	2,167,500.00	490,488.01	2,937,500.00		
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	53,000.00	53,000.00	0.00	53,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			53,000.00	53,000.00	0.00	53,000.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	20,000.00	20,000.00	2,129.76	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			20,000.00	20,000.00	2,129.76	20,000.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	1,000.00	1,000.00	3,500.00	1,000.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,603,807.00	2,603,807.00	2,299,367.01	2,603,807.00	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	305,000.00	305,000.00	10,613.21	305,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,909,807.00	2,909,807.00	2,313,480.22	2,909,807.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,982,807.00	2,982,807.00	2,315,609.98	2,982,807.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	31,500.00	31,500.00	0.00	85,000.00	(53,500.00)	-169.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			31,500.00	31,500.00	0.00	85,000.00	(53,500.00)	-169.8%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(31,500.00)	(31,500.00)	0.00	(85,000.00)		

Resource	Description	2022-23 Projected Totals
9010	Other Restricted Local	6,497,045.00
Total, Restricted Balance		6,497,045.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	26,535.00	26,535.00	0.00	24,947.00	(1,588.00)	-6.0%
4) Other Local Revenue		8600-8799	3,898,018.00	3,898,018.00	33,839.08	3,757,352.00	(140,666.00)	-3.6%
5) TOTAL, REVENUES			3,924,553.00	3,924,553.00	33,839.08	3,782,299.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	4,602,466.00	4,602,466.00	4,058,490.89	4,602,466.00	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			4,602,466.00	4,602,466.00	4,058,490.89	4,602,466.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(677,913.00)	(677,913.00)	(4,024,651.81)	(820,167.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(677,913.00)	(677,913.00)	(4,024,651.81)	(820,167.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,157,546.53	5,008,324.00		5,150,260.00	141,936.00	2.8%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,157,546.53	5,008,324.00		5,150,260.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,157,546.53	5,008,324.00		5,150,260.00		
2) Ending Balance, June 30 (E + F1e)			4,479,633.53	4,330,411.00		4,330,093.00		
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	4,479,633.53	4,330,411.00		4,330,093.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	26,535.00	26,535.00	0.00	24,947.00	(1,588.00)	-6.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			26,535.00	26,535.00	0.00	24,947.00	(1,588.00)	-6.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	3,758,052.00	3,758,052.00	0.00	3,605,809.00	(152,243.00)	-4.1%
Unsecured Roll		8612	135,966.00	135,966.00	0.00	149,043.00	13,077.00	9.6%
Prior Years' Taxes		8613	0.00	0.00	4,517.35	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	23,887.44	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%
Interest		8660	4,000.00	4,000.00	5,434.29	2,500.00	(1,500.00)	-37.5%
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			3,898,018.00	3,898,018.00	33,839.08	3,757,352.00	(140,666.00)	-3.6%
TOTAL, REVENUES			3,924,553.00	3,924,553.00	33,839.08	3,782,299.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	3,428,260.00	3,428,260.00	3,428,260.00	3,428,260.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	1,174,206.00	1,174,206.00	630,230.89	1,174,206.00	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)			4,602,466.00	4,602,466.00	4,058,490.89	4,602,466.00	0.00	0.0%
TOTAL, EXPENDITURES			4,602,466.00	4,602,466.00	4,058,490.89	4,602,466.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								

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

Resource	Description	2022-23 Projected Totals
9010	Other Restricted Local	4,330,093.00
Total, Restricted Balance		4,330,093.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,700.00	9,700.00	11,583.35	9,700.00	0.00	0.0%
5) TOTAL, REVENUES			9,700.00	9,700.00	11,583.35	9,700.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	215.07	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	17,260.00	17,260.00	750.00	17,260.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			17,260.00	17,260.00	965.07	17,260.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			(7,560.00)	(7,560.00)	10,618.28	(7,560.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(7,560.00)	(7,560.00)	10,618.28	(7,560.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	1,055,067.07	840,519.00		1,055,067.00	214,548.00	25.5%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) As of July 1 - Audited (F1a + F1b)			1,055,067.07	840,519.00		1,055,067.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,055,067.07	840,519.00		1,055,067.00		
2) Ending Net Position, June 30 (E + F1e)			1,047,507.07	832,959.00		1,047,507.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	1,047,507.07	832,959.00		1,047,507.00		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	2,083.35	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	9,700.00	9,700.00	9,500.00	9,700.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,700.00	9,700.00	11,583.35	9,700.00	0.00	0.0%
TOTAL, REVENUES			9,700.00	9,700.00	11,583.35	9,700.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	215.07	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	215.07	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	17,260.00	17,260.00	750.00	17,260.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			17,260.00	17,260.00	750.00	17,260.00	0.00	0.0%
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			17,260.00	17,260.00	965.07	17,260.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%

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

Resource	Description	2022-23 Projected Totals
9010	Other Restricted Local	1,047,507.00
Total, Restricted Net Position		1,047,507.00

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	14,194.00	14,194.00	13,782.52	15,239.94	1,045.94	7.0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.0%
3. Total Basic Aid Open Enrollment Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.0%
4. Total, District Regular ADA						
(Sum of Lines A1 through A3)	14,194.00	14,194.00	13,782.52	15,239.94	1,045.94	7.0%
5. District Funded County Program ADA						
a. County Community Schools	60.16	60.16	84.22	84.22	24.06	40.0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs:						
Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. County School Tuition Fund						
(Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.0%
g. Total, District Funded County Program ADA						
(Sum of Lines A5a through A5f)	60.16	60.16	84.22	84.22	24.06	40.0%
6. TOTAL DISTRICT ADA						
(Sum of Line A4 and Line A5g)	14,254.16	14,254.16	13,866.74	15,324.16	1,070.00	8.0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.0%
8. Charter School ADA						
(Enter Charter School ADA using						
Tab C. Charter School ADA)						

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	226,722,057.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	24,880,991.00
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	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	1,901,240.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	273,215.00
4. Other Transfers Out	All	9200	7200-7299	34,300.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100, 9200	7699, 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	488,194.00
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.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				2,696,949.00
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	643,702.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			176,050.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				199,963,869.00

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)*	13,866.74
B. Expenditures per ADA (Line I.E divided by Line II.A)	14,420.40

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.)	193,354,979.10	13,889.65
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	176,050.00	12.67
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	193,531,029.10	13,902.32
B. Required effort (Line A.2 times 90%)	174,177,926.19	12,512.09

C. Current year expenditures (Line I.E and Line II.B)	199,963,869.00	14,420.40
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.

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Supplemental expenditures made as a result of a Presidentially declared disaster (R742X)	0.00	0.00
Expenditures to cover deficits for student body activities (R7422)	176,050.00	12.67
Total adjustments to base expenditures	176,050.00	12.67

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) — 7,520,088.00
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. — 0.00
   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) — 166,146,330.00

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) — 4.53%

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. — 0.00

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. — 1,247,358.00

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) — 9,629,296.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
   (Function 7700, objects 1000-5999, minus Line B10) — 2,518,935.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	68,250.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	147,607.00
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)	996,446.66
6. Facilities Rents and Leases (portion relating to general administrative offices only)	
(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	1,247,358.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	12,113,176.66
9. Carry-Forward Adjustment (Part IV, Line F)	(1,384,246.05)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	10,728,930.61
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	121,673,881.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	24,850,395.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	24,281,928.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,417,421.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	1,053,914.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,197,757.00
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)	763,898.00
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)	500,000.00
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)	21,000,168.34
12. Facilities Rents and Leases (all except portion relating to general administrative offices)	
(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	1,247,358.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	5,894,724.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,913,264.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	6,086,556.00
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)	211,881,264.34
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	5.72%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2024-25 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	5.06%

Part IV - Carry-forward Adjustment

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

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	12,113,176.66
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	507,928.86
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.61%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.61%) times Part III, Line B19) or (the highest rate used to recover costs from any program (6.61%) times Part III, Line B19); zero if positive	(1,384,246.05)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(1,384,246.05)
E. Optional allocation of negative carry-forward adjustment over more than one year	

Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.

Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	5.06%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment ($-692123.03) is applied to the current year calculation and the remainder ($-692123.02) is deferred to one or more future years:	5.39%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment ($-461415.35) is applied to the current year calculation and the remainder ($-922830.70) is deferred to one or more future years:	5.50%
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	(1,384,246.05)

Approved indirect cost rate:	6.61%
Highest rate used in any program:	6.61%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	2,767,986.00	182,963.00	6.61%
01	3182	415,194.00	27,444.00	6.61%
01	3410	406,392.00	22,947.00	5.65%
01	3550	124,717.00	6,236.00	5.00%
01	4035	638,635.00	42,214.00	6.61%
01	4124	568,453.00	28,421.00	5.00%
01	4127	355,201.00	23,479.00	6.61%
01	4203	389,760.00	25,763.00	6.61%
01	4510	80,259.00	5,305.00	6.61%
01	5632	20,443.00	1,351.00	6.61%
01	5634	135,583.00	8,962.00	6.61%
01	5810	139,838.00	9,243.00	6.61%
01	6010	1,043,740.00	52,187.00	5.00%
01	6053	249,839.00	14,202.00	5.68%
01	6387	1,008,755.00	66,678.00	6.61%
01	6388	1,246,434.00	63,830.00	5.12%
01	7370	93,800.00	6,200.00	6.61%
01	7810	612,618.00	32,668.00	5.33%
01	8150	6,910,900.00	454,100.00	6.57%
11	6391	4,367,183.00	275,831.00	6.32%
12	5059	109,920.00	7,266.00	6.61%
12	6105	1,782,199.00	117,803.00	6.61%
12	6127	1,557.00	102.00	6.55%
12	6128	19,588.00	1,295.00	6.61%
13	5310	5,984,832.00	395,597.00	6.61%

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								2,024.00
TOTAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	296,223.00	0.00	0.00	0.00	1,711,927.00	11,784,566.00		13,792,716.00
2000-2999	Classified Salaries	229,638.00	0.00	0.00	201,216.00	245,750.00	7,457,599.00		8,134,203.00
3000-3999	Employee Benefits	265,814.00	0.00	0.00	133,247.00	881,451.00	9,563,097.00		10,843,609.00
4000-4999	Books and Supplies	0.00	0.00	0.00	1,360.00	500.00	322,343.00		324,203.00
5000-5999	Services and Other Operating Expenditures	13,307.00	0.00	0.00	2,356.00	257,239.00	12,027,448.00		12,300,350.00
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	804,982.00	0.00	0.00	338,179.00	3,096,867.00	41,155,053.00	0.00	45,395,081.00
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 COSTS	804,982.00	0.00	0.00	338,179.00	3,096,867.00	41,155,053.00	0.00	45,395,081.00
STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	296,223.00	0.00	0.00	0.00	1,685,888.00	11,672,089.00		13,654,200.00
2000-2999	Classified Salaries	229,638.00	0.00	0.00	160,868.00	0.00	586,244.00		976,750.00
3000-3999	Employee Benefits	265,814.00	0.00	0.00	99,323.00	730,064.00	5,928,947.00		7,024,148.00
4000-4999	Books and Supplies	0.00	0.00	0.00	1,360.00	500.00	271,461.00		273,321.00
5000-5999	Services and Other Operating Expenditures	13,307.00	0.00	0.00	2,356.00	256,779.00	12,025,366.00		12,297,808.00
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	804,982.00	0.00	0.00	263,907.00	2,673,231.00	30,484,107.00	0.00	34,226,227.00
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	804,982.00	0.00	0.00	263,907.00	2,673,231.00	30,484,107.00	0.00	34,226,227.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								6,919,100.00
	TOTAL COSTS								41,145,327.00

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
LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	65,531.00	593,804.00		659,335.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	124,673.00		124,673.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	30,320.00	328,842.00		359,162.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	2,881.00		2,881.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	21,304.00		21,304.00
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	95,851.00	1,071,504.00	0.00	1,167,355.00
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	95,851.00	1,071,504.00	0.00	1,167,355.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures section)								6,919,100.00
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)								17,789,213.00
	TOTAL COSTS								25,875,668.00

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

SELPA: **Ventura County (AG)**

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-I worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2022-23 projected expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year.

There are four methods that the LEA can use to demonstrate the compliance standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods.

SECTION 1 **Exempt Reduction Under 34 CFR Section 300.204**

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both.

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.

2. A decrease in the enrollment of children with disabilities.

3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:

a. Has left the jurisdiction of the agency;

b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or

c. No longer needs the program of special education.

4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.

5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:	State and Local	Local Only
Total exempt reductions	0.00	0.00

SECTION 2 **Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)**

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

SELPA: **Ventura County (AG)**

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)		

If (b) is greater than (a).

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).				

If (b) is less than (a).

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:

SELPA: Ventura County (AG)

SECTION 3

	Column A	Column B	Column C
	Projected Exps. (LP-I Worksheet) FY 2022-23	Actual Expenditures Comparison Year 2018-19	Difference (A - B)
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	45,395,081.00		
b. Less: Expenditures paid from federal sources	4,249,754.00		
c. Expenditures paid from state and local sources	41,145,327.00	29,376,100.06	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		29,376,100.06	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	41,145,327.00	29,376,100.06	11,769,226.94

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. FY 2022-23	Comparison Year 2018-19	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.			
a. Total special education expenditures	45,395,081.00		
b. Less: Expenditures paid from federal sources	4,249,754.00		
c. Expenditures paid from state and local sources	41,145,327.00	29,376,100.06	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		29,376,100.06	
Less: Exempt reduction(s) from SECTION 1		0.00	

SELPA: **Ventura County (AG)**

Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	41,145,327.00	29,376,100.06	
d. Special education unduplicated pupil count	2,024.00	1,880.00	
e. Per capita state and local expenditures (A2c/A2d)	20,328.72	15,625.59	4,703.13

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.

B. LOCAL EXPENDITURES ONLY METHOD

		Projected Exps. FY 2022-23	Comparison Year 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	25,875,668.00	15,948,581.22	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		15,948,581.22	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	25,875,668.00	15,948,581.22	9,927,086.78

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 2020-21	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	25,875,668.00	15,669,015.60	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		15,669,015.60	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	25,875,668.00	15,669,015.60	
	b. Special education unduplicated pupil count	2,024.00	1,883.00	

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c. Per capita local expenditures (B2a/B2b)	12,784.42	8,321.30	4,463.12

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.

Anna Campbell
Contact Name

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Telephone Number

Director, Fiscal Services
Title

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E-mail Address

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
01I GENERAL FUND								
Expenditure Detail	0.00	(11,008.00)	0.00	(797,894.00)				
Other Sources/Uses Detail					85,000.00	0.00		
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	7,508.00	0.00	275,831.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12I CHILD DEVELOPMENT FUND								
Expenditure Detail	2,500.00	0.00	126,466.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13I CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	1,000.00	0.00	395,597.00	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	85,000.00		
Fund Reconciliation								
30I STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35I COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40I SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49I CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51I BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52I DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53I TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56I DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57I FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61I CAFETERIA ENTERPRISE FUND								
Expenditure Detail	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								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	11,008.00	(11,008.00)	797,894.00	(797,894.00)	85,000.00	85,000.00		

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	November									
A. BEGINNING CASH			36,760,314.46	26,953,060.46	14,985,633.88	17,570,067.98	10,240,478.98	16,855,850.98	58,284,431.46	58,673,636.46
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		3,859,774.00	3,859,774.00	15,381,230.00	6,947,594.00	6,947,594.00	13,343,149.00	8,712,089.00	7,388,487.00
Property Taxes	8020-8079		339,214.00	90,962.00	137,334.00	0.00	2,547,229.00	38,158,876.00	1,926,993.00	346,229.00
Miscellaneous Funds	8080-8099		0.00	(109,524.00)	(365,080.00)	(146,032.00)	(146,032.00)	(67,395.00)	(304,022.00)	40,717.00
Federal Revenue	8100-8299		1,187,884.00	(1,567,077.00)	1,196,735.00	92,955.00	2,444,324.00	1,644,230.00	1,464,347.00	1,164,862.00
Other State Revenue	8300-8599		1,223,956.00	1,798,890.00	3,054,656.00	1,441,448.00	10,706,305.00	4,415,257.00	4,330,044.00	1,868,555.00
Other Local Revenue	8600-8799		1,782,791.00	1,025,089.00	1,117,863.00	1,659,036.00	1,141,658.00	2,304,847.00	1,125,264.00	1,324,716.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			8,393,619.00	5,098,114.00	20,522,738.00	9,995,001.00	23,641,078.00	59,798,964.00	17,254,715.00	12,133,566.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		333,821.00	7,053,214.00	6,828,162.00	7,121,344.00	7,076,737.00	6,746,874.00	6,557,996.00	6,749,421.00
Classified Salaries	2000-2999		1,154,214.00	3,463,284.00	2,868,251.00	3,074,331.00	2,908,692.00	2,574,662.00	2,365,984.00	2,422,319.00
Employee Benefits	3000-3999		971,996.00	4,889,227.00	4,718,740.00	4,813,487.00	4,778,518.00	5,014,720.00	5,105,870.00	4,998,114.00
Books and Supplies	4000-4999		136,871.00	1,101,050.00	1,455,414.00	1,757,101.00	704,925.00	534,034.00	760,434.00	1,694,402.00
Services	5000-5999		4,625,820.00	1,414,240.58	1,602,744.90	1,744,590.00	1,596,394.00	2,548,132.52	2,093,788.00	2,475,570.00
Capital Outlay	6000-6599		15,096.00	32,999.00	216,561.00	107,039.00	40,226.00	111,990.00	144,319.00	275,348.00
Other Outgo	7000-7499		48,882.00	77,899.00	259,786.00	87,988.00	87,988.00	136,536.00	823,070.00	354,910.00
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			7,286,700.00	18,031,913.58	17,949,658.90	18,705,880.00	17,193,480.00	17,666,948.52	17,851,461.00	18,970,084.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299	(15,527,060.00)	3,046,087.00	3,044,639.00	39,286.00	1,003,912.00	(55,187.00)	260,449.00	(3,932.00)	222,320.00
Due From Other Funds	9310	(4,244,582.00)		3,750.00	43,004.00			571,794.00	2,447,136.00	686,786.00
Stores	9320	(244,615.00)	19,897.00	97,524.00	88,316.00	122,090.00	99,749.00	32,518.00	68,138.00	75,561.00
Prepaid Expenditures	9330	(1,320,745.00)						(146,075.00)		165,937.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		(21,337,002.00)	3,065,984.00	3,145,913.00	170,606.00	1,126,002.00	44,562.00	718,686.00	2,511,342.00	1,150,604.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	(20,038,266.00)	13,928,559.00	51,169.00	(155,650.00)	(523,253.00)	(373,212.00)	978,595.00	860,265.00	1,231,548.00
Due To Other Funds	9610	(1,091,275.00)		3,437.00	23.00			264,739.00	236,555.00	591,673.00
Current Loans	9640						250,000.00	(250,000.00)		
Unearned Revenues	9650	(5,378,417.00)	51,598.00	2,124,934.00	314,878.00	267,965.00		428,787.00	428,571.00	428,571.00
Deferred Inflows of Resources	9690									
SUBTOTAL		(26,507,958.00)	13,980,157.00	2,179,540.00	159,251.00	(255,288.00)	(123,212.00)	1,422,121.00	1,525,391.00	2,251,792.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		5,170,956.00	(10,914,173.00)	966,373.00	11,355.00	1,381,290.00	167,774.00	(703,435.00)	985,951.00	(1,101,188.00)
E. NET INCREASE/DECREASE (B - C + D)			(9,807,254.00)	(11,967,426.58)	2,584,434.10	(7,329,589.00)	6,615,372.00	41,428,580.48	389,205.00	(7,937,706.00)
F. ENDING CASH (A + E)			26,953,060.46	14,985,633.88	17,570,067.98	10,240,478.98	16,855,850.98	58,284,431.46	58,673,636.46	50,735,930.46
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	November								
A. BEGINNING CASH		50,735,930.46	44,501,083.46	64,527,107.46	59,862,548.46				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	7,721,762.00	6,719,753.00	6,712,007.00	16,301,142.00	0.00		103,894,355.00	103,894,355.00
Property Taxes	8020-8079	652,613.00	27,660,801.00	1,020,325.00	3,593,486.00	0.00		76,474,062.00	76,474,062.00
Miscellaneous Funds	8080-8099	(151,216.00)	(66,507.00)	(287,130.00)	(414,225.00)			(2,016,446.00)	(2,016,446.00)
Federal Revenue	8100-8299	1,282,095.00	1,119,993.00	(364,238.00)	8,535,351.00			18,201,461.00	18,201,461.00
Other State Revenue	8300-8599	2,848,985.00	2,086,668.00	3,717,271.00	12,382,434.00			49,874,469.00	49,874,469.00
Other Local Revenue	8600-8799	864,750.00	1,960,297.00	881,336.00	3,790,698.00			18,978,345.00	18,978,345.00
Interfund Transfers In	8910-8929				85,000.00			85,000.00	85,000.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		13,218,989.00	39,481,005.00	11,679,571.00	44,273,886.00	0.00	0.00	265,491,246.00	265,491,246.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	7,234,081.00	6,816,811.00	7,411,582.00	7,702,316.00	0.00		77,632,359.00	77,632,359.00
Classified Salaries	2000-2999	2,721,198.00	2,601,181.00	3,085,807.00	4,486,564.00			33,726,487.00	33,726,487.00
Employee Benefits	3000-3999	4,996,416.00	4,976,376.00	5,048,046.00	13,049,976.00			63,361,486.00	63,361,486.00
Books and Supplies	4000-4999	1,035,356.00	1,900,283.00	498,637.00	1,506,270.00			13,084,777.00	13,084,777.00
Services	5000-5999	2,368,267.00	2,336,216.00	2,369,217.00	5,894,276.00			31,069,256.00	31,069,256.00
Capital Outlay	6000-6599	146,892.00	97,668.00	83,447.00	629,655.00			1,901,240.00	1,901,240.00
Other Outgo	7000-7499	68,432.00	103,124.00	64,587.00	3,833,250.00			5,946,452.00	5,946,452.00
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		18,570,642.00	18,831,659.00	18,561,323.00	37,102,307.00	0.00	0.00	226,722,057.00	226,722,057.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	9,156.00	287,237.00	3,312,838.00	(21,636,830.00)			(10,470,025.00)	
Due From Other Funds	9310	571,429.00	571,429.00	571,429.00	(2,096,161.00)			3,370,596.00	
Stores	9320	110,728.00	51,569.00	79,198.00	(909,114.00)			(63,826.00)	
Prepaid Expenditures	9330	(28,541.00)	(42,724.00)	96,438.00	(22,320.00)			22,715.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		662,772.00	867,511.00	4,059,903.00	(24,664,425.00)	0.00	0.00	(7,140,540.00)	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	974,538.00	919,405.00	1,267,579.00	(5,781,048.00)			13,378,495.00	
Due To Other Funds	9610	142,857.00	142,857.00	142,857.00	(812,812.00)			712,186.00	
Current Loans	9640							0.00	
Unearned Revenues	9650	428,571.00	428,571.00	432,274.00	(3,581,690.00)			1,753,030.00	
Deferred Inflows of Resources	9690				294,910.00			294,910.00	
SUBTOTAL		1,545,966.00	1,490,833.00	1,842,710.00	(9,880,640.00)	0.00	0.00	16,138,621.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(883,194.00)	(623,322.00)	2,217,193.00	(14,783,785.00)	0.00	0.00	(23,279,161.00)	
E. NET INCREASE/DECREASE (B - C + D)		(6,234,847.00)	20,026,024.00	(4,664,559.00)	(7,612,206.00)	0.00	0.00	15,490,028.00	38,769,189.00
F. ENDING CASH (A + E)		44,501,083.46	64,527,107.46	59,862,548.46	52,250,342.46				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								52,250,342.46	

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E;						
current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	178,351,971.00	4.44%	186,262,979.00	(.47%)	185,391,300.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	3,590,731.00	(3.81%)	3,453,763.00	(4.42%)	3,301,013.00
4. Other Local Revenues	8600-8799	2,864,622.00	(3.81%)	2,755,351.00	(4.42%)	2,633,490.00
5. Other Financing Sources						
a. Transfers In	8900-8929	85,000.00	0.00%	85,000.00	0.00%	85,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(32,322,698.00)	18.80%	(38,399,175.00)	11.53%	(42,827,599.00)
6. Total (Sum lines A1 thru A5c)		152,569,626.00	1.04%	154,157,918.00	(3.62%)	148,583,204.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				56,582,566.00		63,633,236.00
b. Step & Column Adjustment				636,635.00		649,059.00
c. Cost-of-Living Adjustment				5,832,673.00		0.00
d. Other Adjustments				581,362.00		41,098.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	56,582,566.00	12.46%	63,633,236.00	1.08%	64,323,393.00
2. Classified Salaries						
a. Base Salaries				19,380,703.00		22,408,222.00
b. Step & Column Adjustment				219,286.00		228,564.00
c. Cost-of-Living Adjustment				2,117,906.00		0.00
d. Other Adjustments				690,327.00		14,473.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	19,380,703.00	15.62%	22,408,222.00	1.08%	22,651,259.00
3. Employee Benefits	3000-3999	39,504,758.00	1.20%	39,979,490.00	2.81%	41,102,303.00
4. Books and Supplies	4000-4999	3,669,692.00	45.88%	5,353,200.00	6.40%	5,695,900.00
5. Services and Other Operating Expenditures	5000-5999	13,733,592.00	8.23%	14,864,500.00	5.17%	15,632,700.00
6. Capital Outlay	6000-6999	830,204.00	5.00%	871,700.00	5.00%	915,300.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	6,710,046.00	9.84%	7,370,300.00	5.34%	7,763,820.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,872,087.00)	.05%	(1,873,023.00)	.05%	(1,873,960.00)
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)		138,539,474.00	10.15%	152,607,625.00	2.36%	156,210,715.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		14,030,152.00		1,550,293.00		(7,627,511.00)
D. FUND BALANCE						
1.Net Beginning Fund Balance(Form 01I, line F1e)		21,122,086.00		35,152,238.00		36,702,531.00
2. Ending Fund Balance (Sum lines C and D1)		35,152,238.00		36,702,531.00		29,075,020.00
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	1,642,000.00		1,642,000.00		1,642,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	26,087,500.00		8,123,500.00		8,195,932.00
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	7,100,000.00		7,705,698.00		7,876,543.00
2. Unassigned/Unappropriated	9790	322,738.00		19,231,333.00		11,360,545.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		35,152,238.00		36,702,531.00		29,075,020.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	7,100,000.00		7,705,698.00		7,876,543.00
c. Unassigned/Unappropriated	9790	322,738.00		19,231,333.00		11,360,545.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		7,422,738.00		26,937,031.00		19,237,088.00

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

B1d, B2d: Certificated and Classified Salary adjustments based on changes in salary schedules in future years as well as declining enrollment projection decreases mixed with additional programs and services provided based on Learning Loss Recovery efforts.

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	18,201,461.00	59.48%	29,027,574.00	(67.05%)	9,563,272.00
3. Other State Revenues	8300-8599	46,283,738.00	(61.83%)	17,664,911.00	35.28%	23,897,115.00
4. Other Local Revenues	8600-8799	16,113,723.00	(3.81%)	15,499,066.00	(4.42%)	14,813,588.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	32,322,698.00	18.80%	38,399,175.00	11.53%	42,827,599.00
6. Total (Sum lines A1 thru A5c)		112,921,620.00	(10.92%)	100,590,726.00	(9.43%)	91,101,574.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				21,049,793.00		24,848,365.00
b. Step & Column Adjustment				236,835.00		253,453.00
c. Cost-of-Living Adjustment				2,169,347.00		0.00
d. Other Adjustments				1,392,390.00		(43,128.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	21,049,793.00	18.05%	24,848,365.00	.85%	25,058,690.00
2. Classified Salaries						
a. Base Salaries				14,345,784.00		15,565,624.00
b. Step & Column Adjustment				162,624.00		158,769.00
c. Cost-of-Living Adjustment				1,597,719.00		0.00
d. Other Adjustments				(540,503.00)		(2,874.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	14,345,784.00	8.50%	15,565,624.00	1.00%	15,721,519.00
3. Employee Benefits	3000-3999	23,856,728.00	6.77%	25,470,729.00	1.95%	25,968,137.00
4. Books and Supplies	4000-4999	9,415,085.00	72.68%	16,257,633.00	(1.02%)	16,091,933.00
5. Services and Other Operating Expenditures	5000-5999	17,335,664.00	14.40%	19,831,605.00	6.99%	21,216,905.00
6. Capital Outlay	6000-6999	1,071,036.00	5.00%	1,124,600.00	5.00%	1,180,800.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	34,300.00	4.96%	36,000.00	5.00%	37,800.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,074,193.00	3.74%	1,114,414.00	(4.44%)	1,064,945.00
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)		88,182,583.00	18.22%	104,248,970.00	2.01%	106,340,729.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		24,739,037.00		(3,658,244.00)		(15,239,155.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		10,467,273.00		35,206,310.00		31,548,066.00
2. Ending Fund Balance (Sum lines C and D1)		35,206,310.00		31,548,066.00		16,308,911.00
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	35,206,310.00		31,548,066.00		16,308,911.00
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)		35,206,310.00		31,548,066.00		16,308,911.00
E. AVAILABLE RESERVES						
1. General Fund)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

B1d, B2d: Certificated and Classified Salary adjustments based on changes in salary schedules in future years as well as declining enrollment projection decreases mixed with additional programs and services provided based on Learning Loss Recovery efforts.

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E;						
current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	178,351,971.00	4.44%	186,262,979.00	(.47%)	185,391,300.00
2. Federal Revenues	8100-8299	18,201,461.00	59.48%	29,027,574.00	(67.05%)	9,563,272.00
3. Other State Revenues	8300-8599	49,874,469.00	(57.66%)	21,118,674.00	28.79%	27,198,128.00
4. Other Local Revenues	8600-8799	18,978,345.00	(3.81%)	18,254,417.00	(4.42%)	17,447,078.00
5. Other Financing Sources						
a. Transfers In	8900-8929	85,000.00	0.00%	85,000.00	0.00%	85,000.00
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)		265,491,246.00	(4.05%)	254,748,644.00	(5.91%)	239,684,778.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				77,632,359.00		88,481,601.00
b. Step & Column Adjustment				873,470.00		902,512.00
c. Cost-of-Living Adjustment				8,002,020.00		0.00
d. Other Adjustments				1,973,752.00		(2,030.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	77,632,359.00	13.98%	88,481,601.00	1.02%	89,382,083.00
2. Classified Salaries						
a. Base Salaries				33,726,487.00		37,973,846.00
b. Step & Column Adjustment				381,910.00		387,333.00
c. Cost-of-Living Adjustment				3,715,625.00		0.00
d. Other Adjustments				149,824.00		11,599.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	33,726,487.00	12.59%	37,973,846.00	1.05%	38,372,778.00
3. Employee Benefits	3000-3999	63,361,486.00	3.30%	65,450,219.00	2.48%	67,070,440.00
4. Books and Supplies	4000-4999	13,084,777.00	65.16%	21,610,833.00	.82%	21,787,833.00
5. Services and Other Operating Expenditures	5000-5999	31,069,256.00	11.67%	34,696,105.00	6.21%	36,849,605.00
6. Capital Outlay	6000-6999	1,901,240.00	5.00%	1,996,300.00	5.00%	2,096,100.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	6,744,346.00	9.81%	7,406,300.00	5.34%	7,801,620.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(797,894.00)	(4.92%)	(758,609.00)	6.64%	(809,015.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		226,722,057.00	13.29%	256,856,595.00	2.22%	262,551,444.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		38,769,189.00		(2,107,951.00)		(22,866,666.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		31,589,359.00		70,358,548.00		68,250,597.00
2. Ending Fund Balance (Sum lines C and D1)		70,358,548.00		68,250,597.00		45,383,931.00
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	1,642,000.00		1,642,000.00		1,642,000.00
b. Restricted	9740	35,206,310.00		31,548,066.00		16,308,911.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	26,087,500.00		8,123,500.00		8,195,932.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	7,100,000.00		7,705,698.00		7,876,543.00

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	322,738.00		19,231,333.00		11,360,545.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		70,358,548.00		68,250,597.00		45,383,931.00
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	7,100,000.00		7,705,698.00		7,876,543.00
c. Unassigned/Unappropriated	9790	322,738.00		19,231,333.00		11,360,545.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		7,422,738.00		26,937,031.00		19,237,088.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.27%		10.49%		7.33%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		13,782.52		13,642.22		13,264.34
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		226,722,057.00		256,856,595.00		262,551,444.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		226,722,057.00		256,856,595.00		262,551,444.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		6,801,661.71		7,705,697.85		7,876,543.32
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		6,801,661.71		7,705,697.85		7,876,543.32
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2022-23)				
District Regular	14,194.00	15,239.94		
Charter School	0.00	0.00		
Total ADA	**14,194.00**	**15,239.94**	**7.4%**	**Not Met**
1st Subsequent Year (2023-24)				
District Regular	14,194.00	14,663.00		
Charter School				
Total ADA	**14,194.00**	**14,663.00**	**3.3%**	**Not Met**
2nd Subsequent Year (2024-25)				
District Regular	13,981.56	14,039.31		
Charter School				
Total ADA	**13,981.56**	**14,039.31**	**.4%**	**Met**

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

Projections in Funded ADA have changed from May/June 2022 Adopted Budget to Dec 2022 First Interim Budget based on the final signed legislation that allowed districts to use 3-year averaging for ADA which improves the District's funded ADA outlook. The District is experiencing declining enrollment which is now, under the new legislation, improving the funded ADA in 2022-23 as well as the future years. The 3-year averaging improved the funded ADA for the District by 1,457.42 in 22-23, 1,020.78 in 23-24 and 774.97 in 24-25 which will help the District smooth funding declines as the District makes adjustments to expenditures and programs in the future.

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment Budget Adoption (Form 01CS, Item 3B)	Enrollment First Interim CBEDS/Projected	Percent Change	Status
Current Year (2022-23)				
District Regular	15,100.00	14,981.00		
Charter School				
Total Enrollment	**15,100.00**	**14,981.00**	**(.8%)**	**Met**
1st Subsequent Year (2023-24)				
District Regular	14,874.00	14,513.00		
Charter School				
Total Enrollment	**14,874.00**	**14,513.00**	**(2.4%)**	**Not Met**
2nd Subsequent Year (2024-25)				
District Regular	14,662.00	14,111.00		
Charter School				
Total Enrollment	**14,662.00**	**14,111.00**	**(3.8%)**	**Not Met**

2B. Comparison of District Enrollment to the Standard

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

1a. STANDARD NOT MET - Enrollment projections have changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

Projections in enrollment have changed since the Adopted Budget based on actual enrollment as of CEBEDs census data. As the updated in current year enrollment are lower than expected, the District has revised future years down to address the trending patterns.

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year		P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2019-20)				
	District Regular	15,513	16,236	
	Charter School			
	Total ADA/Enrollment	**15,513**	**16,236**	**95.5%**
Second Prior Year (2020-21)				
	District Regular	14,626	15,874	
	Charter School			
	Total ADA/Enrollment	**14,626**	**15,874**	**92.1%**
First Prior Year (2021-22)				
	District Regular	13,804	15,364	
	Charter School			
	Total ADA/Enrollment	**13,804**	**15,364**	**89.8%**
			Historical Average Ratio:	92.5%
			District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	**93.0%**

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 (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2022-23)					
	District Regular	13,783	14,981		
	Charter School	0			
	Total ADA/Enrollment	**13,783**	**14,981**	**92.0%**	**Met**
1st Subsequent Year (2023-24)					
	District Regular	13,642	14,513		
	Charter School				
	Total ADA/Enrollment	**13,642**	**14,513**	**94.0%**	**Not Met**
2nd Subsequent Year (2024-25)					
	District Regular	13,264	14,111		
	Charter School				
	Total ADA/Enrollment	**13,264**	**14,111**	**94.0%**	**Not Met**

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

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

1a. STANDARD NOT MET - Projected P-2 ADA to enrollment ratio exceeds the standard in any of the current year or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

The District is estimating lower than average historical ADA for P-2 period in 2022-23 based on current trends and resurgence of cold/flu season coupled with current COVID-19 continued infection rates as P-2 census data is collected through winter break/winter season. For future years, the District is estimating lower than normal or average ADA to enrollment but removes the 22-23 flu season data. The District prior to COVID-19 maintained 95-97% attendance rates.

4. CRITERION: LCFF Revenue

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

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

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

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

	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)			
Fiscal Year	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals	Percent Change	Status
Current Year (2022-23)	158,375,307.00	180,301,345.00	13.8%	Not Met
1st Subsequent Year (2023-24)	164,338,617.00	188,367,424.00	14.6%	Not Met
2nd Subsequent Year (2024-25)	166,788,722.00	187,601,061.00	12.5%	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:

(required if NOT met)

Projections in Funded ADA have changed from May/June 2022 Adopted Budget to Dec 2022 First Interim Budget based on the final signed legislation that allowed districts to use 3-year averaging for ADA which improves the District's funded ADA outlook. The District is experiencing declining enrollment which is now, under the new legislation, improving the funded ADA in 2022-23 as well as the future years. In addition, the changes to the COLA augmentation that occurred in September 2022 adding 6.7% to base funding and the updated future COLAs based on the LAO projections including 8.38% COLA projected for 23-24 (funded per LAO) improves the District LCFF revenue and smooths the trends related to declining enrollment.

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) Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2019-20)	119,693,688.59	139,429,880.40	85.8%
Second Prior Year (2020-21)	114,299,656.22	130,943,999.18	87.3%
First Prior Year (2021-22)	122,773,270.71	152,848,515.34	80.3%
		Historical Average Ratio:	84.5%

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3%	3%	3%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	**81.5% to 87.5%**	**81.5% to 87.5%**	**81.5% to 87.5%**

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 01I, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
Current Year (2022-23)	115,468,027.00	138,539,474.00	83.3%	Met
1st Subsequent Year (2023-24)	126,020,948.00	152,607,625.00	82.6%	Met
2nd Subsequent Year (2024-25)	128,076,955.00	156,210,715.00	82.0%	Met

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

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

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

Explanation:
(required if NOT met)

Additional services and as well as excess costs related to Special Education occurred in unrestricted funding while additional services for students and interventions used restricted funding in the current and subsequent years to meet the needs of students and requirements of Learning Loss funding.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2022-23)	16,826,089.00	18,201,461.00	8.2%	Yes
1st Subsequent Year (2023-24)	17,727,672.00	29,027,574.00	63.7%	Yes
2nd Subsequent Year (2024-25)	9,612,716.00	9,563,272.00	-.5%	No

Explanation: (required if Yes)

Federal Revenue changes are related to the updated programmatic expenditures related to COVID-19 and Learning Loss funding, which is primarily federal. The District is supplementing learning loss programming through the use of these funds. As the majority of these funds expire in September 2024, the District will need to provided the services for these federal funds in the 1st subsequent year.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2022-23)	17,164,309.00	49,874,469.00	190.6%	Yes
1st Subsequent Year (2023-24)	15,878,282.00	21,118,674.00	33.0%	Yes
2nd Subsequent Year (2024-25)	15,805,444.00	27,198,128.00	72.1%	Yes

Explanation: (required if Yes)

State revenue changes are related to new Arts & Music Block Grant, 22-23 to 25-26, as well as new State Learning Recovery Block Grant, 22-23 to 27-28. These funds are allocated in 22-23 and will expend in future years as the District is balancing student need with expiring federal funding listed above and these new state initiatives.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2022-23)	17,264,175.00	18,978,345.00	9.9%	Yes
1st Subsequent Year (2023-24)	17,264,176.00	18,254,417.00	5.7%	Yes
2nd Subsequent Year (2024-25)	17,005,785.00	17,447,078.00	2.6%	No

Explanation: (required if Yes)

Local revenues include new grants awarded to the district for student mental health and wellness, donations to school sites,etc. Fees related to facility use that the District has reviewed and revised to allow the district to replace and refresh recreation spaces in the future.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2022-23)	10,585,692.00	13,084,777.00	23.6%	Yes
1st Subsequent Year (2023-24)	8,711,300.00	21,610,833.00	148.1%	Yes
2nd Subsequent Year (2024-25)	11,540,131.00	21,787,833.00	88.8%	Yes

Explanation: (required if Yes)

In addition to upcoming curriculum adoptions, the District needs to provide supplies for student use, including refreshing and replacing student technology in post-pandemic learning environments that now include outdoor learning spaces, individual student technology such as chromebooks and ipads, and other supplies to support changes in learning environment.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2022-23)	22,188,518.00	31,069,256.00	40.0%	Yes
1st Subsequent Year (2023-24)	25,262,943.00	34,696,105.00	37.3%	Yes
2nd Subsequent Year (2024-25)	27,358,498.00	36,849,605.00	34.7%	Yes

Explanation: (required if Yes)

Additional services and interventions for students are needed and updated Learning Loss Recovery funding as well as COVID-19 related federal funding will be used to supplemental student learning and wellness.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2022-23)	51,254,573.00	87,054,275.00	69.8%	Not Met
1st Subsequent Year (2023-24)	50,870,130.00	68,400,665.00	34.5%	Not Met
2nd Subsequent Year (2024-25)	42,423,945.00	54,208,478.00	27.8%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2022-23)	32,774,210.00	44,154,033.00	34.7%	Not Met
1st Subsequent Year (2023-24)	33,974,243.00	56,306,938.00	65.7%	Not Met
2nd Subsequent Year (2024-25)	38,898,629.00	58,637,438.00	50.7%	Not Met

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

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

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

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

Federal Revenue changes are related to the updated programmatic expenditures related to COVID-19 and Learning Loss funding, which is primarily federal. The District is supplementing learning loss programming through the use of these funds. As the majority of these funds expire in September 2024, the District will need to provided the services for these federal funds in the 1st subsequent year.

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

State revenue changes are related to new Arts & Music Block Grant, 22-23 to 25-26, as well as new State Learning Recovery Block Grant, 22-23 to 27-28. These funds are allocated in 22-23 and will expend in future years as the District is balancing student need with expiring federal funding listed above and these new state initiatives.

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

Local revenues include new grants awarded to the district for student mental health and wellness, donations to school sites,etc. Fees related to facility use that the District has reviewed and revised to allow the district to replace and refresh recreation spaces in the future.

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

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

In addition to upcoming curriculum adoptions, the District needs to provide supplies for student use, including refreshing and replacing student technology in post-pandemic learning environments that now include outdoor learning spaces, individual student technology such as chromebooks and ipads, and other supplies to support changes in learning environment.

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

Additional services and interventions for students are needed and updated Learning Loss Recovery funding as well as COVID-19 related federal funding will be used to supplemental student learning and wellness.

7. CRITERION: Facilities Maintenance

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

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

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

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

		Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1.	OMMA/RMA Contribution	6,347,688.00	7,500,000.00	Met
2.	Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		7,238,938.00	

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

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

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

8. CRITERION: Deficit Spending

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

[1]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.

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District's Available Reserve Percentages (Criterion 10C, Line 9)	3.3%	10.5%	7.3%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	**1.1%**	**3.5%**	**2.4%**

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.

	Projected Year Totals			
Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Current Year (2022-23)	14,030,152.00	138,539,474.00	N/A	Met
1st Subsequent Year (2023-24)	1,550,293.00	152,607,625.00	N/A	Met
2nd Subsequent Year (2024-25)	(7,627,511.00)	156,210,715.00	4.9%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

District projections include updated revenues which addresses deficit spending in short term but long term reductions related to declining enrollment will be required to eliminate deficit spending. The district current projects reserves that will allow the district to address deficit spending while meet minimum reserves.

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 01I, Line F2) (Form MYPI, Line D2)	Status
Current Year (2022-23)	70,358,548.00	Met
1st Subsequent Year (2023-24)	68,250,597.00	Met
2nd Subsequent Year (2024-25)	45,383,931.00	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)

In 22-23, the District is maintaining assignments within the ending fund balance to provide for total compensation increases for employees, including updated health and welfare administration. The District is committed to improving employee total compensation with the updated funding environment related to the LCFF calculations that occurred in Summer 2022. The District understands that it must balance declining enrollment requirements with improving total compensation.

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2022-23)	52,250,342.46	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)

In 22-23, the District is maintaining assignments within the ending fund balance to provide for total compensation increases for employees, including updated health and welfare administration. The District is committed to improving employee total compensation with the updated funding environment related to the LCFF calculations that occurred in Summer 2022. The District understands that it must balance declining enrollment requirements with improving total compensation.

10. CRITERION: Reserves

STANDARD: Available reserves[1] for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts[2] as applied to total expenditures and other financing uses[3]:

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

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

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

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

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

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	13,782.52	13,642.22	13,264.34
District's Reserve Standard Percentage Level:	**3%**	**3%**	**3%**

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

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

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? No
2. If you are the SELPA AU and are excluding special education pass-through funds:

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

	Current Year Projected Year Totals (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	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 01I, objects 1000-7999) (Form MYPI, Line B11)	226,722,057.00	256,856,595.00	262,551,444.00
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)	226,722,057.00	256,856,595.00	262,551,444.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	6,801,661.71	7,705,697.85	7,876,543.32

6.	Reserve Standard - by Amount ($75,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7.	**District's Reserve Standard (Greater of Line B5 or Line B6)**	**6,801,661.71**	**7,705,697.85**	**7,876,543.32**

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	7,100,000.00	7,705,698.00	7,876,543.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	322,738.00	19,231,333.00	11,360,545.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	7,422,738.00	26,937,031.00	19,237,088.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.27%	10.49%	7.33%
District's Reserve Standard (Section 10B, Line 7):	**6,801,661.71**	**7,705,697.85**	**7,876,543.32**
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:

(required if NOT met)

In 22-23, the District is maintaining required available reserves, as shown above at 3.27%, and in subsequent years changes to assumptions related to health care administration as well as various Learning Loss Recovery funding, LCFF base funding changes, and a projected 8.23% COLA from the LAO improve the District's outlook. The District is committed to meeting the needs of students in the post-pandemic environment as well as committed to improving employee compensation.

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

Current litigation related to external party and use of district property. Impact - n/a at this time.

S2. Use of One-time Revenues for Ongoing Expenditures

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

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:

Parcel Tax supported by community to provided technology, arts and music support, etc. through 2024-25. The Parcel tax supports approximately $2 million in expenditures for the District's programs and students. As these programs have ongoing expenditures, if the parcel tax is not renewed in the future, these programs may see appropriate reductions. Prop 28 art funding provides for various types of art programs which the District is currently supporting through the parcel tax but Prop 28 has significantly different funding and requirements some programs may be reduced or will have to be funded in the general fund without the parcel tax in future years.

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. **Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)**					
Current Year (2022-23)	(28,434,248.00)	(32,322,698.00)	13.7%	3,888,450.00	Not Met
1st Subsequent Year (2023-24)	(28,434,248.00)	(38,399,175.00)	35.0%	9,964,927.00	Not Met
2nd Subsequent Year (2024-25)	(28,008,676.00)	(42,827,599.00)	52.9%	14,818,923.00	Not Met
1b. **Transfers In, General Fund ***					
Current Year (2022-23)	31,500.00	85,000.00	169.8%	53,500.00	Not Met
1st Subsequent Year (2023-24)	31,500.00	85,000.00	169.8%	53,500.00	Not Met
2nd Subsequent Year (2024-25)	31,500.00	85,000.00	169.8%	53,500.00	Not Met
1c. **Transfers Out, General Fund ***					
Current Year (2022-23)	100,000.00	0.00	-100.0%	(100,000.00)	Not Met
1st Subsequent Year (2023-24)	500,000.00	0.00	-100.0%	(500,000.00)	Not Met
2nd Subsequent Year (2024-25)	500,000.00	0.00	-100.0%	(500,000.00)	Not Met

1d. **Capital Project Cost Overruns**

Have capital project cost overruns occurred since budget adoption that may impact the general fund operational budget? **No**

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

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

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

1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

Contributions from the general fund to restricted funding primarily address increased needs for the Special Education program as well as services provided to students. Projections of increased costs include additional intensive services as well as increased staffing costs to restricted programming. Static funding to various student support programs result in contributions from the general fund as costs and expenditures continue to increase. The District is committed to improving employee compensation which includes various student programs who receive limited or static funding support which will be outpaced by increased costs.

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

Explanation:
(required if NOT met)

Revised estimates of allowable transfers to the general fund are included in current and projected years based on updated experiences.

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

Explanation:

(required if NOT met)

The District has historically supported the Food and Nutrition programs for students, as funding per meal for this program has been less than the cost to prepare the meals. The updates to District meal programs, updated staffing and service delivery as well as the change at the State level to support student meal programs after the expiration of Federal support for these programs has helped the District provide increased meals for students while eliminating the current year transfer out as well as projected transfers. If the State discontinues the meal program support in the future, the District will most likely return to transfers out of the general fund to support meals for students.

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

Project Information:

(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments[1] and their annual required payment for the current fiscal year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced.

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For: Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2022-23
Capital Leases				
Certificates of Participation				
General Obligation Bonds	8	51/8XXX	51/74XX	37,264,330
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (do not include OPEB):				
Bus Financing	1	01/8XXX	01/74XX	162,511
New General Obligation Bond (Pending)				
TOTAL:				37,426,841

Type of Commitment (continued)	Prior Year (2021-22) Annual Payment (P & I)	Current Year (2022-23) Annual Payment (P & I)	1st Subsequent Year (2023-24) Annual Payment (P & I)	2nd Subsequent Year (2024-25) Annual Payment (P & I)
Capital Leases				
Certificates of Participation	33,000	0	0	0
General Obligation Bonds	4,567,015	4,567,015	4,567,015	4,567,015
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Bus Financing	166,867	166,887	0	0
New General Obligation Bond (Pending)				

Total Annual Payments:	4,766,882	4,733,902	4,567,015	4,567,015
Has total annual payment increased over prior year (2021-22)?		**No**	**No**	**No**

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

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)

New General Obligation Bond passed general election in November 2022. Bond obligations, totals, and commitments have not been encumbered as of yet and will be updated in future. Long-term commitments will increase in current and future years.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities? No

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

2 OPEB Liabilities	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. Total OPEB liability	10,071,258.00	9,627,183.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00	0.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	10,071,258.00	9,627,183.00
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.	Jun 30, 2021	Jun 30, 2021

3 OPEB Contributions

a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method	Budget Adoption (Form 01CS, Item S7A)	First Interim
Current Year (2022-23)	0.00	0.00
1st Subsequent Year (2023-24)	0.00	0.00
2nd Subsequent Year (2024-25)	0.00	0.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2022-23)	1,115,304.00	1,053,914.00
1st Subsequent Year (2023-24)	1,117,718.00	1,117,718.00
2nd Subsequent Year (2024-25)	1,008,264.00	1,008,264.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2022-23)	1,224,210.00	1,224,210.00
1st Subsequent Year (2023-24)	1,117,718.00	1,117,718.00
2nd Subsequent Year (2024-25)	1,008,264.00	1,008,264.00
d. Number of retirees receiving OPEB benefits		
Current Year (2022-23)	162	162
1st Subsequent Year (2023-24)	152	152
2nd Subsequent Year (2024-25)	143	143

4. Comments:

Updated Actuarial Valuation will be available in early Spring 2023.

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

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

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

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

3	Self-Insurance Contributions	Budget Adoption (Form 01CS, Item S7B)	First 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:

n/a

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption? No

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of certificated (non-management) full-time-equivalent (FTE) positions	793.5	797.2	777.7	761.0

1a. Have any salary and benefit negotiations been settled since budget adoption? No

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

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

5. Salary settlement:

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

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

Negotiations Not Settled

6.	Cost of a one percent increase in salary and statutory benefits	880,485

		Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
7.	Amount included for any tentative salary schedule increases	9,579,676	0	0

Certificated (Non-management) Health and Welfare (H&W) Benefits		Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1.	Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	14,471,974	14,211,265	14,902,071
3.	Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4.	Percent projected change in H&W cost over prior year	5.7%	(3.6%)	4.9%

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

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?	No		
If Yes, amount of new costs included in the interim and MYPs			

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments		Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1.	Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	624,070	842,575	870,589
3.	Percent change in step & column over prior year	(3.6%)	35.0%	3.3%

Certificated (Non-management) Attrition (layoffs and retirements)		Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1.	Are savings from attrition included in the interim and MYPs?	Yes	Yes	Yes
2.	Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	No	No	

Certificated (Non-management) - Other

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

Assignment is pending for tentative increase of 10% on-schedule and 2% bonus (off-schedule). Agreement is not finalized as of 1st Interim Budget but reserve is included in 1st Interim Budget to fund tentative increase as well as changed to administration of GPO.

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption? No

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

If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of classified (non-management) FTE positions	714.9	674.0	674.0	

Data must be entered for all years.

1a. Have any salary and benefit negotiations been settled since budget adoption? No

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

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

5. Salary settlement:

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

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

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits 495,883

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
7. Amount included for any tentative salary schedule increases	4,448,188	0	0

Classified (Non-management) Health and Welfare (H&W) Benefits	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	8,044,832	7,696,611	8,078,714
3. Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4. Percent projected change in H&W cost over prior year	30.6%	(4.3%)	5.0%

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

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?	No		
If Yes, amount of new costs included in the interim and MYPs			

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	513,384	341,168	346,013
3. Percent change in step & column over prior year	108.6%	(33.6%)	1.4%

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

Classified (Non-management) - Other

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

Assignment is pending for tentative increase of 10% on-schedule and 2% bonus (off-schedule). Agreement is not finalized as of 1st Interim Budget but reserve is included in 1st Interim Budget to fund tentative increase as well as changed to administration of GPO.

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

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

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

Were all managerial/confidential labor negotiations settled as of budget adoption? No

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	113.8	115.0	115.0	

Data must be entered for all years.

1a. Have any salary and benefit negotiations been settled since budget adoption? No

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

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

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits	175,899

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
4. Amount included for any tentative salary schedule increases	1,000,000	0	0

Management/Supervisor/Confidential Health and Welfare (H&W) Benefits	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	2,253,100	2,149,596	2,257,133
3. Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4. Percent projected change in H&W cost over prior year	14.1%	(4.6%)	5.0%

Management/Supervisor/Confidential Step and Column Adjustments	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	53,289	71,637	73,243
3. Percent change in step and column over prior year	(30.8%)	34.4%	2.2%

Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Are costs of other benefits included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of other benefits	114,830	114,830	114,830

3.	Percent change in cost of other benefits over prior year	(17.5%)	0.0%	0.0%

S9. **Status of Other Funds**

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year? No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

Comments:
(optional)

A6: The District is currently in the process of negotiating a change of GPO administrators as well as the future of uncapped vs capped health and welfare benefits. A9: The District's new Superintendent, Dr. Antonio Castro, started in August 2022. A9: The District's chief business official position is currently vacant as of November 2022.

End of School District First Interim Criteria and Standards Review

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

Ventura County

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

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

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

SUPPLEMENTAL CHECKS

EXPORT VALIDATION CHECKS

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

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

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

Ventura County

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

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

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SUPPLEMENTAL CHECKS

EXPORT VALIDATION CHECKS

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

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

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

Ventura County

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

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

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

FUND	RESOURCE	NEG. EFB
01	7028	($3,951.89)
Explanation: Value should be positive, corrected in first interim.		
Total of negative resource balances for Fund 01		($3,951.89)

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

FUND	RESOURCE	OBJECT	VALUE
01	7028	9790	($3,951.89)
Explanation: Value should be positive, corrected in first interim.			

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

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

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

SUPPLEMENTAL CHECKS

EXPORT VALIDATION CHECKS

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

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

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

Ventura County

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

SUPPLEMENTAL CHECKS

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

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

EXPORT VALIDATION CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

Signed: _____ Date: _____

District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: December 13, 2022 Signed: _____

President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

X POSITIVE CERTIFICATION

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

_____ QUALIFIED CERTIFICATION

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

_____ NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Anna Campbell Telephone: (805)641-5000 x1211

Title: Director, Fiscal Services E-mail: anna.campbell@venturausd.org

Criteria and Standards Review Summary

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

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

S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?		X
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since budget adoption by more than $20,000 and more than 5% for any of the current or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			**No**	**Yes**
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2021-22) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
		• Management/supervisor/confidential? (Section S8C, Line 1b)		X
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	
ADDITIONAL FISCAL INDICATORS			**No**	**Yes**
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?		X
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		X