

WESTERN PLACER UNIFIED SCHOOL DISTRICT BOARD OF TRUSTEES MEETING FACT SHEET

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.

DISTRICT GLOBAL GOALS

1. Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students
2. Foster a safe, caring environment where individual differences are valued and respected.
3. Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.
4. Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.
5. Promote student health and nutrition in order to enhance readiness for learning.

SUBJECT:

2022-23 First Interim Report

AGENDA ITEM AREA:

Action

REQUESTED BY:

Audrey Kilpatrick
Assistant Superintendent, Business & Operations

ENCLOSURES:

Yes

DEPARTMENT:

Business Services

FINANCIAL INPUT/SOURCE:

Included in Backup

MEETING DATE:

December 20, 2022

ROLL CALL REQUIRED:

No

BACKGROUND:

The district's Board of Trustees shall certify in writing whether or not the district is able to meet its financial obligations for the remainder of the fiscal year and, based on current projections, for the two subsequent fiscal years. Pursuant to standards and criteria adopted by the State Board of Education (EC §33127) the District certification shall be classified as three possible certifications:

- Positive: The district is projected to meet its obligations in all three years.
- Qualified: The district may not meet its obligations in the current and/or subsequent two years.
- Negative: The district will not meet its obligations in the current or subsequent year.

In certifying the 2022-23 First Interim report as positive, the Board confirms its fiduciary responsibility to maintain its fiscal obligations for the current year (2022-23) and subsequent two budget years (2023-24 and 2024-25) based on the assumptions in the multi-year projection.

The required State SACS software budget documents are also included after the First Interim notes.

RECOMMENDATION:

Administration recommends the Board of Trustees certify the First Interim report as positive.

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
2022-23 First Interim Notes**

The First Interim budget report is a snapshot in time of the local educational agency's (LEA) revenue and expenditure forecasts for the current fiscal year as well as a projection of the two subsequent fiscal years. It is a time to adjust the budget based upon the enacted State Budget and subsequent trailer bills, the closing of the prior fiscal year, and other factors that impact revenue and expenditures. The First Interim report covers the period of time from July 1 through October 31 each fiscal year and must be submitted to the county office of education no later than December 15.

BUDGET ASSUMPTIONS

Planning Factors for First Interim and MYPs:

The 2022-23 budget assumptions are used to prepare the 2022-23 Budget and multi-year projections for 2023-24 and 2024-25 fiscal years. The multi-year projections provide a view of the current year (2022-23) budget and the next two years' budget plan (2023-24 and 2024-25). They are built with assumptions provided by PCOE Common Message, School Services of California, the State Dept. of Finance (DOF), FCMAT LCFF Calculator, federal funding projections and district trends and data. Property taxes, state allocations, LCFF Funding estimates, new legislature, federal funding and budget projections, and ballot measures can all have a significant impact on revenue assumptions.

Additionally, PCOE recommends the district incorporate projection information from FCMAT and School Services of California (SSC) Dartboard for specific budget circumstances for our individual district. Every district receives differing amounts of revenue through the LCFF funding model and has its own particular set of financial risk factors. It is important that all districts continue to assess their individual situation and plan accordingly to maintain fiscal solvency.

Key planning factors for LEAs to incorporate into the 2022-23 budget and multiyear projections are listed on the next page and based on the latest information available.

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
2022-23 First Interim Notes**

GENERAL FUND BUDGET ASSUMPTIONS FIRST INTERIM AND MYP

	21/22 Unaudited Actuals	22/23 45-Day Revision	22/23 First Interim	23/24 Projection	24/25 Projection	
REVENUES						
Enrollment	7,235	7,369	7,531	7,606	7,682	22-23: Est. P-2 enrollment; 23-24 and 24-25, 1% growth each year
ADA Yield	92.3%	94.0%	94.0%	94.5%	95.0%	Projected ADA/enrollment
ADA (Excl. County ADA)	6,676	6,927	7,079	7,188	7,298	
ADA (Incl. County ADA)	6,699	6,946	7,094	7,203	7,313	
% Increase (Decrease) Enrollment	0.4%	0.8%	4.1%	1.0%	1.0%	
# Increase (Decrease) Enrollment	201	73	296	75	76	
Funded ADA (excl. County ADA)	7,015	7,053	7,079	7,188	7,298	Projected ADA based on 94.0% ADA to enrollment factor in 22-23, 94.5% in 23-24 and 95.0% in 24-25
Funded ADA (incl. County ADA)	7,015	7,072	7,094	7,203	7,313	
% Increase (Decrease) Funded ADA	1.0%	1.5%	0.9%	1.5%	1.5%	Projected ADA based on 94.0% ADA to enrollment factor in 22-23, 94.5% in 23-24 and 95.0% in 24-25
# Increase (Decrease) Funded ADA	68	106	64	109	110	
State Statutory COLA %	1.70%	6.56%	6.56%	5.38%	4.02%	Per SSC Dartboard
Base Grant Increase	0.00%	6.28%	6.70%	0.00%	0.00%	Per SSC Dartboard
Funded COLA %	5.07%	12.84%	13.26%	5.38%	4.02%	Per SSC Dartboard
LCFF Entitlement per ADA (Inc Supp \$)	\$9,733	\$11,018	\$11,028	\$11,572	\$12,028	Per LCFF Calculator
Transfers In	\$24,505	\$0	\$24,104	\$0	\$0	
Lottery Unrestricted/ADA	\$176.94	\$170.00	\$170.00	\$170.00	\$170.00	Per SSC Dartboard
Lottery Restricted/ADA	\$81.94	\$67.00	\$67.00	\$67.00	\$67.00	Per SSC Dartboard
EXPENDITURES						
Certificated New Positions - FTE	6.5	9.5	12.0	4.0	2.0	23-24: 3 growth teachers, 24-25: 2 growth teachers
Cert. New Positions - New Schools	4.6	6.5	9.6	0.0	0.0	TBHS opening/additional grades (11th 22/23, 12th 23/24 (Counselor 22/23)
Certificated Step/Column	1.46%	1.46%	1.51%	1.51%	1.51%	3-year average
Avg. teacher compensation	\$116,099	\$111,911	\$124,208	\$126,083	\$127,987	
Classified New Positions - FTE	6.0	1.0	9.6	2.5	0.0	
Classified New Positions - New Schools	10.5	3.0	4.3	1.4	0.0	TBHS opening/additional grades (11th 22/23, 12th 23/24) 23/24 - TBHS 1 custodian, 3 hr library tech
Classified Step/Column	1.33%	1.33%	1.39%	1.39%	1.39%	3-year average
Health Benefits per FTE	\$14,424	\$14,424	\$14,424	\$14,424	\$14,424	Contribution Capped
Classified Total Statutory Benefits Rate	32.40%	34.87%	35.06%	34.89%	34.29%	Assumes UI to reduce to .2% in 23/24
Certificated Total Statutory Benefits Rate	20.22%	22.40%	22.59%	22.29%	22.29%	Assumes UI to reduce to .2% in 23/24
Transfers Out	\$28,421	\$25,360	\$25,360	\$25,360	\$316,406	Adult Ed (\$25k), Cafeteria (23-24 and 24-25 only)
Contribution to RRM	\$2,324,203	\$2,637,533	\$3,039,303	\$3,039,303	\$3,039,303	3% of GF Expenditures (STRS On-Behalf and federal pandemic relief funds)
Designated for Economic Uncertainty	3%	3%	3%	3%	3%	
Site Discretionary Allocations (per student):						
Elementary	\$47.00	\$47.00	\$50.08	\$50.08	\$50.08	
Middle School	\$58.50	\$58.50	\$62.34	\$62.34	\$62.34	
High School	\$83.75	\$83.75	\$89.24	\$89.24	\$89.24	
Lottery per teacher	\$500	\$500	\$500	\$500	\$500	Per Contract

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
2022-23 First Interim Notes**

PROPOSED BUDGET:

The 2022-23 First Interim budget, presented on below, is built from assumptions from the State-adopted budget, federal and local revenue projections, district historical data, SSC dashboard, FCMAT LCFF Calculator and PCOE Common Message.

	First Interim		
	Unrestricted	2022-23 Restricted	Combined
Revenues			
LCFF Funding - Base	73,543,421	1,420,650	74,964,071
LCFF Funding - Supplemental	4,603,845	-	4,603,845
Federal Revenue	-	5,134,562	5,134,562
State Revenue	1,889,787	20,405,173	22,294,960
Local Revenue	1,371,344	4,815,939	6,187,283
Total Revenue	81,408,397	31,776,324	113,184,721
Expenditures			
Certificated Salaries	36,139,229	6,793,326	42,932,555
Classified Salaries	9,103,683	5,170,034	14,273,717
Benefits	17,671,143	9,360,020	27,031,163
Books and Supplies	7,391,390	10,443,676	17,835,066
Other Services & Oper. Exp	7,527,776	5,469,863	12,997,639
Capital Outlay	53,733	339,354	393,087
Other Outgo 7xxx	25,000	2,000,000	2,025,000
Transfer of Indirect 73xx	(2,306,132)	2,180,723	(125,409)
Total Expenditures	75,605,822	41,756,996	117,362,818
Surplus / (Deficit)	5,802,575	(9,980,672)	(4,178,097)
Transfers In		24,104	24,104
Transfers out	(525,360)		(525,360)
Contributions to Restricted	(14,144,619)	14,144,619	-
Net Increase (Decrease) in Fund Balance	(8,867,404)	4,188,051	(4,679,353)
Beginning Balance	15,709,782	6,128,605	21,838,387
Ending Fund Balance	6,842,378	10,316,656	17,159,034
Components of Ending Fund Balance			
Nonspendable:			
Revolving Cash	5,000		5,000
Restricted:			
State, Federal and Local programs	-	10,316,656	10,316,656
Committed:			-
Unassigned/Unappropriated:			
Economic Uncertainty @ 3%	3,536,645		3,536,645
Staffing Allocation - to support school safety/security	200,000		200,000
Charter Technical Assistance	217,140		217,140
Unassigned Economic Uncertainty surplus/(deficit)	2,883,593		2,883,593
Total Ending Fund Balance	6,842,378	10,316,656	17,159,034

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
2022-23 First Interim Notes**

45-Day August Budget vs. First Interim Budget:

Each year our budget is revised throughout the year as new information becomes available and assumptions are modified. At First Interim reporting we have closed the prior year books and the actual Ending Fund Balance is known as well as unspent program and site funds that carryover to be spent in the 2022-23 budget year. The differences between the district's 45-Day August Budget Revision and First Interim Budget are reflected in the table below and summarized in the comments that follow:

	45-Day Budget Revision			First Interim			45-Day rev vs 1st Int Variance	
	2022-23			2022-23				
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined		
Revenues								
LCFF Funding - Base	73,045,836	1,298,224	74,344,060	73,543,421	1,420,650	74,964,071	620,011	1
LCFF Funding - Supplemental	4,864,787		4,864,787	4,603,845	-	4,603,845	(260,942)	1
Federal Revenue		2,642,441	2,642,441	-	5,134,562	5,134,562	2,492,121	2
State Revenue	1,883,476	18,597,358	20,480,834	1,889,787	20,405,173	22,294,960	1,814,126	3
Local Revenue	1,165,338	4,418,725	5,584,063	1,371,344	4,815,939	6,187,283	603,220	4
Total Revenue	80,959,437	26,956,748	107,916,185	81,408,397	31,776,324	113,184,721	5,268,536	
Expenditures								
Certificated Salaries	32,971,418	6,208,877	39,180,295	36,139,229	6,793,326	42,932,555	3,752,260	5
Classified Salaries	7,902,617	4,397,450	12,300,067	9,103,683	5,170,034	14,273,717	1,973,650	6
Benefits	15,719,757	8,947,567	24,667,324	17,671,143	9,360,020	27,031,163	2,363,839	7
Books and Supplies	5,476,013	1,635,883	7,111,896	7,391,390	10,443,676	17,835,066	10,723,170	8
Other Services & Oper. Exp	6,722,323	2,751,766	9,474,089	7,527,776	5,469,863	12,997,639	3,523,550	9
Capital Outlay	40,000	6,000	46,000	53,733	339,354	393,087	347,087	10
Other Outgo 7xxx	25,000	2,000,000	2,025,000	25,000	2,000,000	2,025,000	-	
Transfer of Indirect 73xx	(1,480,378)	1,379,523	(100,855)	(2,306,132)	2,180,723	(125,409)	(24,554)	
Total Expenditures	67,376,750	27,327,066	94,703,816	75,605,822	41,756,996	117,362,818	22,659,002	
Surplus / (Deficit)	13,582,687	(370,318)	13,212,369	5,802,575	(9,980,672)	(4,178,097)	(17,390,466)	
Transfers In			-		24,104	24,104	24,104	11
Transfers out	(25,360)		(25,360)	(525,360)		(525,360)	(500,000)	12
Contributions to Restricted	(12,766,624)	12,766,624	-	(14,144,619)	14,144,619	-	-	
Net Increase (Decrease) in Fund Balance	790,703	12,396,306	13,187,009	(8,867,404)	4,188,051	(4,679,353)	(17,866,362)	
Beginning Balance	13,011,231	4,223,607	17,234,838	15,709,782	6,128,605	21,838,387	21,838,387	
Ending Fund Balance	13,801,934	16,619,913	30,421,847	6,842,378	10,316,656	17,159,034	3,972,025	
Components of Ending Fund Balance								
Nonspendable:								
Revolving Cash	5,000		5,000	5,000		5,000	-	
Restricted:								
State, Federal and Local programs	-	16,619,913	16,619,913	-	10,316,656	10,316,656	(6,303,257)	
Committed:								
LCFF Supplemental Budget projection changes	128,654		128,654	-		-	(128,654)	
Unassigned/Unappropriated:								
Economic Uncertainty @ 3%	2,841,875		2,841,875	3,536,645		3,536,645	694,770	
Staffing Allocation - to support school safety/security			-	200,000		200,000	200,000	
Charter Technical Assistance			-	217,140		217,140	217,140	
Unassigned Economic Uncertainty surplus/(deficit)	4,677,684		4,677,684	2,883,593		2,883,593	(1,794,091)	
Total Ending Fund Balance	13,801,934	16,619,913	30,421,847	6,842,378	10,316,656	17,159,034	(13,262,813)	

WESTERN PLACER UNIFIED SCHOOL DISTRICT BOARD OF TRUSTEES 2022-23 First Interim Notes

Major Changes to Fund Balance from 45-Day Budget Revision to First Interim 2022-23 Budgeted Increase in Fund Balance at 45-Day Revision

\$13,187,009

Revenues

Principal Apportionment			
Increase in COLA augmentation from 6.28% to 6.70%	270,000		
Increase in funded ADA of 26 ADA - new growth beyond projected	225,000		
Reduction in Supplemental funds due to lower unduplicated count	(260,000)		
Increase in projected AB602 allocation - property taxes	125,000		
Total Principal Apportionment Changes		360,000	1
Federal Revenue			
Adjustments to projected AB 602 and Special Ed preschool allocations	20,000		
2021-22 Carryover - Federal Programs added to budget	2,470,000		
Total Federal Revenue Changes		2,490,000	2
State Revenue			
State Program Allocations	200,000		
Miscellaneous revenue adjustments	(35,000)		
2021-22 Carryover State Programs added to budget	1,650,000		
Total State Revenue Changes		1,815,000	3
Local Revenue			
Increase in interest revenue - rate increases	40,000		
SIG Insurance Claim - Leaman Elementary flooding	25,000		
SIG Safety & Wellness Grants	45,000		
One-time Workers Compensation dividend received from SIG	100,000		
Projected student AP test fees	50,000		
Western Placer Education Foundation grants	15,000		
Increase in projected AB602 allocation - State Aid - PCOE	305,000		
2021-22 Carryover Local Programs added to budget	20,000		
Total Local Revenue changes		600,000	4
Total Change in Revenues			5,265,000

Expenditures

Certificated Salaries			
2022-2023 Salary Settlement Costs	3,140,000		
Teachers (7.0 FTE) and prep buyouts (2.2FTE) - net of budget reserve	430,000		
Teachers - net of reduced prep buyouts(2.3 FTE) - second semester	40,000		
Transfer coaching stipends to classified	(40,000)		
2022 summer school program	140,000		
Position control adjustments based on actual hires	40,000		
Total Certificated Salaries changes		3,750,000	5
Classified Salaries			
2022-2023 Salary Settlement Costs	1,230,000		
2022 summer school program	35,000		
PHS classified staff (CSI grant)	50,000		
Special education program - staffing increases (7.44 FTE)	235,000		
School site staffing allocation increases (8.45FTE)	235,000		
Transportation - increased hours and additional bus driver	95,000		
Coaching stipends	40,000		
Position control adjustments based on actual hires	55,000		
Total Classified		1,975,000	6

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
2022-23 First Interim Notes**

Expenditures - cont'd

Statutory & Health and Welfare Benefits			
Certificated & classified increases for negotiated settlements	1,347,000		
Certificated & classified increases for staffing increases above	713,000		
Benefit cost adjustments based on actual hires (statutory & H&W)	155,000		
Miscellaneous adjustments	150,000		
Total Benefits		2,365,000	7
Books and Supplies			
Federal, State, local , school, dept carryover funds added to budget	7,030,000		
ELO-P final allocation	2,430,000		
Art, Music & Instructional Materials block grant - One-time - 22-23 Exp.	745,000		
Learning Recovery block grant - One-time - 22-23 Exp.	990,000		
Reduction in Supplemental funds due to lower unduplicated count	(260,000)		
Reallocation of Special Education costs	(480,000)		
Increase in gas, diesel, bus parts - HTS Transportation	140,000		
State & local program allocations	110,000		
Increase in school site discretionary allocations - enrollment increases	50,000		
Routine Restricted Maintenance projects	40,000		
Transfers to other expenditure accounts	(70,000)		
Total Books and Supplies		10,725,000	8
Services & Other Operating Expenditures			
Federal, State and local carryover funds added to budget	2,135,000		
Increase in Nonpublic Schools budget - Increased costs & students	200,000		
Increase in Nonpublic Agencies budget - vacancies, increased costs	415,000		
State & local program allocations	95,000		
Learning Recovery block grant	240,000		
Routine Restricted Maintenance projects	140,000		
Increase in utilities - Electricity	110,000		
High school athletics conference fees and football reconditioning	60,000		
Increase in contribution to Twelve Bridges Library	35,000		
SIG Insurance Claim - Leaman Elementary flooding	25,000		
Transfers from other objects	70,000		
Total Services and Other Operating Costs		3,525,000	9
Capital Outlay			
State carryover funds added to budget	285,000		
RDA Projects	60,000		
Total Capital Outlay		345,000	10
Transfers in - From Special Reserve Fund for OLE expenditures		(25,000)	11
Transfers out - Deferred Maintenance Fund contribution		500,000	12
Total Change in Expenditures		\$23,160,000	
<i>Rounding</i>		\$2,033	
<i>Total Change in Budgeted FB</i>		<u>(\$17,892,967)</u>	
Budgeted Deficit Spending at First Interim		<u>(\$4,705,958)</u>	

Multi-Year Projections 2022-23, 2022-23 and 2024-25 Budget Years:

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
2022-23 First Interim Notes**

The multi-year projections provide a view of the current year (2022-23) budget and the subsequent two years' projected budgets.

	First Interim 2022-23 Combined	Projection 2023-24 Combined	Projection 2024-25 Combined
Revenues			
LCFF Funding - Base	74,964,071	80,100,351	84,503,838
LCFF Funding - Supplemental	4,603,845	4,366,267	4,227,553
Federal Revenue	5,134,562	2,523,073	2,523,073
State Revenue	22,294,960	10,064,000	10,064,000
Local Revenue	6,187,283	6,063,067	6,063,067
Total Revenue	113,184,721	103,116,758	107,381,531
Expenditures			
Certificated Salaries	42,932,555	43,582,071	44,481,432
Classified Salaries	14,273,717	14,444,013	14,661,322
Benefits	27,031,163	27,028,333	27,303,196
Books and Supplies	17,835,066	6,527,173	6,727,173
Other Services & Oper. Exp	12,997,639	10,534,093	10,534,093
Capital Outlay	393,087	46,104	46,104
Other Outgo 7xxx	2,025,000	2,025,000	2,025,000
Transfer of Indirect 73xx	(125,409)	(125,409)	(125,409)
Total Expenditures	117,362,818	104,061,377	105,652,911
Surplus / (Deficit)	(4,178,097)	(944,619)	1,728,620
Transfers In	24,104	-	-
Transfers out	(525,360)	(525,360)	(816,406)
Contributions to Restricted	-	-	-
Net Increase (Decrease) in Fund Balance	(4,679,353)	(1,469,979)	912,214
Beginning Balance	21,838,387	17,159,034	15,689,055
Audit Adj			
Prior Period Adjustment (Restatements)			
Ending Fund Balance	17,159,034	15,689,055	16,601,268
Components of Ending Fund Balance			
Nonspendable:			
Revolving Cash	5,000	5,000	5,000
Restricted:			
State, Federal and Local programs	10,316,656	10,680,300	11,019,781
Committed:			
LCFF Supplemental Budget projection changes	-	(237,578)	(376,292)
Unassigned/Unappropriated:			
Economic Uncertainty @ 3%	3,536,645	3,137,602	3,194,080
Staffing Allocation - to support school safety/security	200,000	400,000	600,000
Charter Technical Assistance	217,140	217,140	217,140
Unassigned Economic Uncertainty surplus/(deficit)	2,883,593	1,486,591	1,941,560
Total Ending Fund Balance	17,159,034	15,689,055	16,601,268

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
2022-23 First Interim Notes**

Multi-Year Projections 2022-23, 2023-24 and 2024-25 Budget Years:

The multi-year projections provide a view of the current year (2022-23) budget and the subsequent two years' projected budgets. The multi-year projections are built on assumptions provided by PCOE Common Message, School Services of California, the 2022-23 State adopted budget, the State Dept. of Finance (DOF), FCMAT LCFF Calculator, federal funding projections and district trends and data.

Local Control Funding Formula (LCFF)

The final State budget for 2022-23 funded the statutory 6.56% COLA and included an augmentation of 6.70%, providing a total 13.26% COLA in the the Local Control Funding Formula (LCFF). Actual 22-23 enrollment is about 160 greater than adopted budget. However, because the district had planned to take advantage of the provision that allows it to use the greater of prior-year ADA or current year ADA, funded ADA has only increased by 26 over adopted budget. This projection assumes an ADA-to-enrollment percentage of 94.0%. This is projected to increase to 94.5% in 23-24 and 95.0% in 24-25. Before COVID, the district's ADA percentage was between 95.5% and 96.0% each year. Below are the current planning factors used in calculating the district's LCFF funding.

	21/22 Unaudited Actuals	22/23 45-Day Revision	22/23 First Interim	23/24 Projection	24/25 Projection
<u>REVENUES</u>					
State Statutory COLA %	1.70%	6.56%	6.56%	5.38%	4.02%
Base Grant Increase	0.00%	6.28%	6.70%	0.00%	0.00%
Funded COLA %	5.07%	12.84%	13.26%	5.38%	4.02%

CalSTRS and CalPERS Employer Contributions

While CalSTRS and CalPERS contributions each increased over 2% in 2022-23, the annual percentage increase in these programs that schools have seen for nearly a decade appears to have ended, or at least paused, beginning in 2023-24.

The CalSTRS employer contributions rates are as follows:

- 2022-23 -19.10%
- 2023-24 -19.10%
- 2024-25 -19.10%

The CalPERS employer contributions rates are as follows:

- 2022-23 – 25.37%
- 2023-24 – 25.20%
- 2024-25 – 24.60%

WESTERN PLACER UNIFIED SCHOOL DISTRICT BOARD OF TRUSTEES 2022-23 First Interim Notes

Enrollment and ADA

In the current year, the District saw an increase in enrollment of 296 students from 2021-22, due mostly to continued housing growth in the Twelve Bridges area. This increase should be sufficient to bring the district's P-2 ADA over 2021-22 funded ADA, resulting in ADA of 7,079, an increase of 26 over the adopted budget.

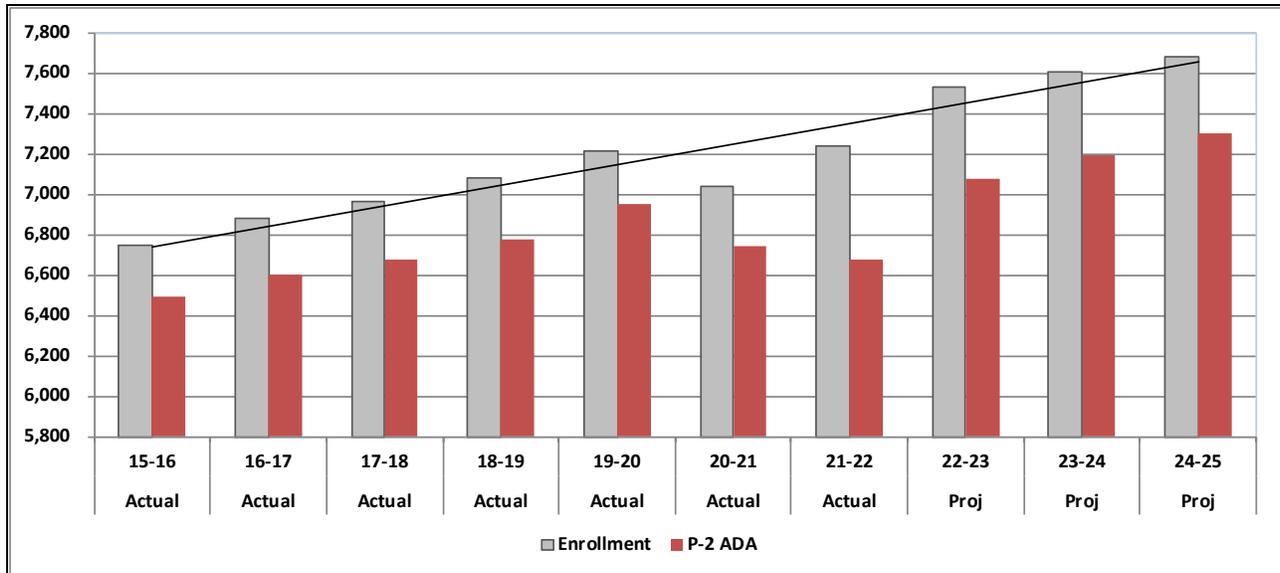
For 2023-24, we are projecting that enrollment will increase 1.0% to 7,606 and our attendance percentage will increase to 94.50%. ADA is projected to be 7,188, an increase of 109 over the current year.

For 2024-25, we are projecting that enrollment will increase to 7,682, with a 1.0% increase over 2023-24. Applying an increased ADA yield of 95.0%, we expect 2024-25 LCFF funding to be based on 7,298 ADA, a projected increase of 110 ADA over the prior year.

Enrollment and attendance information for the 2021-22 Unaudited Actuals, the current 2022-23 budget year and the next two budget years are listed in the table below.

	21/22 Unaudited Actuals	22/23 45-Day Revision	22/23 First Interim	23/24 Projection	24/25 Projection
REVENUES					
Enrollment	7,235	7,369	7,531	7,606	7,682
ADA Yield	92.3%	94.0%	94.0%	94.5%	95.0%
ADA (Excl. County ADA)	6,676	6,927	7,079	7,188	7,298
ADA (Incl. County ADA)	6,699	6,946	7,094	7,203	7,313
% Increase (Decrease) Enrollment	0.4%	0.8%	4.1%	1.0%	1.0%
# Increase (Decrease) Enrollment	26	61	296	75	76
Funded ADA (excl. County ADA)	7,015	7,053	7,079	7,188	7,298
Funded ADA (incl. County ADA)	7,015	7,072	7,094	7,203	7,313
% Increase (Decrease) Funded ADA	1.0%	1.5%	0.9%	1.5%	1.5%
# Increase (Decrease) Funded ADA	68	106	64	109	110

The following chart shows historical and projected enrollment data:



**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
2022-23 First Interim Notes**

Categorical Revenue

The State Budget included a COLA of 6.56% for state categorical programs. Home-to-School transportation funding increased to a level equal to 60% of expenditures reported in the prior year, excluding capital outlay and nonagency expenditures, and reduced by the transportation add-on to the LCFF. This represents a revenue increase of about \$450k for the district. Additionally, the special education base rate increased from \$715 to \$820 per ADA, representing an increase of approximately \$600k over 2021-22.

The Expanded Learning Opportunities Program (ELO-P) increased substantially from the prior year, to approximately \$2.4 million.

Federal categorical programs will be adjusted to reflect federal funding levels once the amounts are known.

Contributions to Restricted Programs

Some categorical programs require contributions from the district unrestricted funds as the funding received does not cover the expenditures for that specific program. A summary of the change in contributions from 2022-23 Adopted Budget to First Interim Budget is displayed below.

Contributions to Restricted Programs 2022-23 Adopted Budget vs. 2022-23 First Interim						
<u>Program</u>	<u>Resource</u>		<u>2022-23 Adopted</u>	<u>2022-23 1st Interim</u>	<u>Change</u>	<u>Comments</u>
Special Ed-Basic Grant (PL94-142)	3310	*	\$2,379,803	\$2,863,331	\$483,528	8.56% compensation increase; addition of net 7.44 paraprofessionals, netted against 42k AB602 funding increase
Special Education	6500	*	\$8,099,288	\$8,591,100	\$491,812	8.56% compensation increase (\$738k); \$615k inc in NPS & NPA costs, added .625 FTE RSP teachers (\$72k), netted against \$429k AB602 funding increase and \$480k reduction in 4xxx holding account
Routine Repair & Maintenance (RRM)	8150		\$2,637,533	\$3,039,303	\$401,770	Adopted budget is based on 19-20 actuals, 1st interim budget is based on projected expenditures for the year. Actual 22-23 contribution will be based on actual expenditures.
RDA Funds - Facilities	9030		(\$350,000)	(\$350,000)	\$0	
Total Contribution to Restricted Programs			<u>\$12,766,624</u>	<u>\$14,143,734</u>	<u>\$1,377,110</u>	
Total Special Ed Contribution			<u>\$ 10,479,091</u>	<u>\$ 11,454,431</u>	<u>\$ 975,340</u>	

Other Expenditure Assumptions

Negotiations were completed for the 2022-23 school year with all bargaining units, management, contract and confidential employees and these costs were included in the adopted budget as a fund balance reserve. No projected settlement costs are included in the 2023-24 or 2024-25 budget years.

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
2022-23 First Interim Notes**

Cash Flow

In prior years the district has often relied on short-term TRANS (Tax Revenue Anticipation Notes) borrowing to provide General Fund cash flow support during the months between property tax revenue receipts. In 2022-2023, it was determined that the district did not require a TRANS, and any short-term borrowing needs could be addressed through dry period financing with the Placer County Treasurer.

COMPONENTS OF ENDING FUNDS BALANCE

Details of Components of Ending Fund Balance for 2022-23, 2023-24 and 2024-25 are listed below:

	First Interim 2022-23 Combined	Projection 2023-24 Combined	Projection 2024-25 Combined
Ending Fund Balance	17,159,034	15,689,055	16,601,268
Components of Ending Fund Balance			
Nonspendable:			
Revolving Cash	5,000	5,000	5,000
Restricted:			
State, Federal and Local programs	10,316,656	10,680,300	11,019,781
Committed:			
LCFF Supplemental Budget projection changes	-	(237,578)	(376,292)
Unassigned/Unappropriated:			
Economic Uncertainty @ 3%	3,536,645	3,137,602	3,194,080
Staffing Allocation - to support school safety/security	200,000	400,000	600,000
Charter Technical Assistance	217,140	217,140	217,140
Unassigned Economic Uncertainty surplus/(deficit)	2,883,593	1,486,591	1,941,560
Total Ending Fund Balance	17,159,034	15,689,055	16,601,268

When reviewing the components of Ending Fund balance it is important to distinguish those amounts that are *non-spendable, restricted and unassigned/unappropriated*. For the 2022-23 budget year and next two budget years the district is meeting the minimum 3% *Reserve for Economic Uncertainties*. Along with this reserve, the district is reserving a staffing allocation to support school safety and security (\$200K) that compounds each year and charter technical assistance funds (\$217k). Amounts that are not specifically identified for designated uses as noted above are included in the *Reserve – Unassigned Economic Uncertainty Surplus*.

Placer County Office of Education continues to reinforce the need for reserves over the minimum reserve requirements. In the projection years, funding growth is expected to be limited or flat growth due to the pandemic and revenues remain flat, employer contributions to retirement benefits are scheduled to rise and requirements to improve academic performance increase. Special attention must be made to out-year projections and the contributing factors both within and outside the control of district decision makers. To maximize success, districts will need to make deliberate use of resources and prudent fiscal decisions.

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
2022-23 First Interim Notes**

DISTRICT OTHER FUNDS

Included below are the other funds of the District. The budgets have been updated to reflect budget adjustments up to the First Interim reporting period. Also, the actual 2021-22 Ending Fund Balances have been carried forward and are reflected the 2022-23 First interim budget.

	2022-23 FIRST INTERIM			
	Beginning Fund Balance	Revenues	Expenditures	Ending Fund Balance
Fund 11 - Adult Education Fund	\$ 22,908	\$ 112,000	\$ 99,012	\$ 35,896
Fund 12 - Child Development Fund	\$ 11,271	\$ -	\$ -	\$ 11,271
Fund 13 - Cafeteria Fund	\$ 1,138,101	\$ 3,937,159	\$ 4,268,718	\$ 806,542
Fund 14 - Deferred Maintenance Fund	\$ -	\$ 500,000	\$ 131,054	\$ 368,946
Fund 17 - Special Reserve for Other Than Capital Outlay	\$ 724,776	\$ 4,400	\$ -	\$ 729,176
Fund 21 - Building Fund	\$ 1,491,319	\$ 111,148	\$ 333,951	\$ 1,268,516
Fund 22 - Building Fund	\$ 9,126,150	\$ -	\$ 792,332	\$ 8,333,818
Fund 25 - Capital Facilities Fund	\$ 8,356,431	\$ 4,059,214	\$ 1,572,755	\$ 10,842,890
Fund 35 - County Schools Facilities Fund	\$ 10,336,716	\$ 25,326	\$ -	\$ 10,362,042
Fund 40 - Special Reserve for Capital Outlay Projects	\$ 1,909,170	\$ 10,000	\$ 24,104	\$ 1,895,066
Fund 49 - Debt Service Fund for Blended Component Units	\$ 19,343,539	\$ 10,268,052	\$ 7,311,371	\$ 22,300,220
Fund 71 - Retiree Benefit Fund	\$ 7,315	\$ -	\$ -	\$ 7,315
Fund 73 - Foundation Private-Purpose Trust Fund	\$ 162,727	\$ -	\$ -	\$ 162,727

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

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 20, 2022 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Carrie Carlson Telephone: (916) 645-6350
Title: Director of Business Services E-mail: ccarlison@wpusd.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	

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

S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since 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 (multi-year) 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	
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	

G = General
Ledger Data; S =
Supplemental
Data

X

Form	Description	Data Supplied For:			
		2022-23 Original Budget	2022-23 Board Approved Operating Budget	2022-23 Actuals to Date	2022-23 Projected Totals
01I	General Fund/County School Service Fund	GS	GS	GS	GS
08I	Student Activity Special Revenue Fund				
09I	Charter Schools Special Revenue Fund				
10I	Special Education Pass-Through Fund				
11I	Adult Education Fund	G	G	G	G
12I	Child Development Fund	G	G	G	G
13I	Cafeteria Special Revenue Fund	G	G	G	G
14I	Deferred Maintenance Fund			G	G
15I	Pupil Transportation Equipment Fund				
17I	Special Reserve Fund for Other Than Capital Outlay Projects	G	G	G	G
18I	School Bus Emissions Reduction Fund				
19I	Foundation Special Revenue Fund				
20I	Special Reserve Fund for Postemployment Benefits				
21I	Building Fund	G	G	G	G
25I	Capital Facilities Fund	G	G	G	G
30I	State School Building Lease-Purchase Fund				
35I	County School Facilities Fund	G	G	G	G

X

X

X

X

X

X

X

X

X

X

40I	Special Reserve Fund for Capital Outlay Projects	G	G	G	G
49I	Capital Project Fund for Blended Component Units	G	G	G	G
51I	Bond Interest and Redemption Fund				
52I	Debt Service Fund for Blended Component Units				
53I	Tax Override Fund				
56I	Debt Service Fund				
57I	Foundation Permanent Fund				
61I	Cafeteria Enterprise Fund				
62I	Charter Schools Enterprise Fund				
63I	Other Enterprise Fund				
66I	Warehouse Revolving Fund				
67I	Self-Insurance Fund				
71I	Retiree Benefit Fund	G	G	G	G
73I	Foundation Private-Purpose Trust Fund	G	G	G	G
76I	Warrant/Pass-Through Fund				
95I	Student Body Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				S
CHG	Change Order Form				
CI	Interim Certification				S
ESMOE	Every Student Succeeds Act Maintenance of Effort				GS
ICR	Indirect Cost Rate Worksheet				
MYPI	Multiyear Projections - General Fund	S	S	S	GS

X

X

X

X

X

X

X

X

SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review	S	S	S	S

X

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	75,868,040.00	77,910,623.00	6,458,217.93	78,147,266.00	236,643.00	0.3%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,390,811.00	1,883,476.00	0.00	1,889,787.00	6,311.00	0.3%
4) Other Local Revenue		8600-8799	1,165,338.00	1,165,338.00	266,327.84	1,371,344.00	206,006.00	17.7%
5) TOTAL, REVENUES			78,424,189.00	80,959,437.00	6,724,545.77	81,408,397.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	32,971,418.00	32,971,418.00	11,457,156.00	36,139,229.00	(3,167,811.00)	-9.6%
2) Classified Salaries		2000-2999	7,902,617.00	7,902,617.00	2,820,230.75	9,103,683.00	(1,201,066.00)	-15.2%
3) Employee Benefits		3000-3999	15,719,757.00	15,719,757.00	5,702,308.40	17,671,143.00	(1,951,386.00)	-12.4%
4) Books and Supplies		4000-4999	5,476,013.00	5,476,013.00	1,036,992.96	7,391,390.00	(1,915,377.00)	-35.0%
5) Services and Other Operating Expenditures		5000-5999	6,722,323.00	6,722,323.00	2,839,417.35	7,527,776.00	(805,453.00)	-12.0%
6) Capital Outlay		6000-6999	40,000.00	40,000.00	22,936.93	53,733.00	(13,733.00)	-34.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,480,378.00)	(1,480,378.00)	0.00	(2,306,132.00)	825,754.00	-55.8%
9) TOTAL, EXPENDITURES			67,376,750.00	67,376,750.00	23,879,042.39	75,605,822.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			11,047,439.00	13,582,687.00	(17,154,496.62)	5,802,575.00		
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	25,360.00	25,360.00	0.00	525,360.00	(500,000.00)	-1,971.6%
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	(12,766,624.00)	(12,766,624.00)	0.00	(14,144,619.00)	(1,377,995.00)	10.8%
4) TOTAL, OTHER FINANCING SOURCES/USES			(12,791,984.00)	(12,791,984.00)	0.00	(14,669,979.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,744,545.00)	790,703.00	(17,154,496.62)	(8,867,404.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	13,011,231.00	13,011,231.00		15,709,782.00	2,698,551.00	20.7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,011,231.00	13,011,231.00		15,709,782.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,011,231.00	13,011,231.00		15,709,782.00		
2) Ending Balance, June 30 (E + F1e)			11,266,686.00	13,801,934.00		6,842,378.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	5,000.00	5,000.00		5,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	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	2,841,875.00	2,841,875.00		3,536,645.00		
Unassigned/Unappropriated Amount		9790	8,419,811.00	10,955,059.00		3,300,733.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	32,117,962.00	34,160,545.00	9,491,973.00	30,025,285.00	(4,135,260.00)	-12.1%
Education Protection Account State Aid - Current Year		8012	1,414,257.00	1,414,257.00	347,817.00	1,418,730.00	4,473.00	0.3%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	335,485.00	335,485.00	12.27	333,100.00	(2,385.00)	-0.7%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	27.00	27.00	0.00	0.00	(27.00)	-100.0%
County & District Taxes								
Secured Roll Taxes		8041	54,200,469.00	54,200,469.00	2,056.79	58,518,934.00	4,318,465.00	8.0%
Unsecured Roll Taxes		8042	1,165,901.00	1,165,901.00	1,150,197.83	1,344,017.00	178,116.00	15.3%
Prior Years' Taxes		8043	11,724.00	11,724.00	4.61	4,765.00	(6,959.00)	-59.4%
Supplemental Taxes		8044	873,037.00	873,037.00	21,779.95	1,455,687.00	582,650.00	66.7%
Education Revenue Augmentation Fund (ERAF)		8045	2,269,858.00	2,269,858.00	0.00	2,474,528.00	204,670.00	9.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	769,685.00	769,685.00	0.00	1,214,335.00	444,650.00	57.8%
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			93,158,405.00	95,200,988.00	11,013,841.45	96,789,381.00	1,588,393.00	1.7%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(17,290,365.00)	(17,290,365.00)	(4,555,623.52)	(18,642,115.00)	(1,351,750.00)	7.8%
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			75,868,040.00	77,910,623.00	6,458,217.93	78,147,266.00	236,643.00	0.3%
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	0.00	
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
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						
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					0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	302,297.00	302,297.00	0.00	304,014.00	1,717.00	0.6%
Lottery - Unrestricted and Instructional Materials		8560	1,088,514.00	1,088,514.00	0.00	1,088,514.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	
Other Subventions/In-Lieu Taxes		8576	0.00	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						

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	0.00	492,665.00	0.00	497,259.00	4,594.00	0.9%
TOTAL, OTHER STATE REVENUE			1,390,811.00	1,883,476.00	0.00	1,889,787.00	6,311.00	0.3%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	145,000.00	145,000.00	23,666.40	145,000.00	0.00	0.0%
Interest		8660	50,000.00	50,000.00	45,951.80	92,675.00	42,675.00	85.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	28,000.00	28,000.00	9,807.47	13,000.00	(15,000.00)	-53.6%
Interagency Services		8677	304,338.00	304,338.00	0.00	304,338.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	638,000.00	638,000.00	186,902.17	816,331.00	178,331.00	28.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						

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

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Western Placer Unified
Placer County

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments			0.00	0.00	0.00	0.00	0.00	0.0%
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,165,338.00	1,165,338.00	266,327.84	1,371,344.00	206,006.00	17.7%
TOTAL, REVENUES			78,424,189.00	80,959,437.00	6,724,545.77	81,408,397.00	448,960.00	0.6%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	26,848,090.00	26,848,090.00	9,289,818.52	29,553,339.00	(2,705,249.00)	-10.1%
Certificated Pupil Support Salaries		1200	2,113,322.00	2,113,322.00	741,876.41	2,248,040.00	(134,718.00)	-6.4%
Certificated Supervisors' and Administrators' Salaries		1300	3,968,061.00	3,968,061.00	1,424,906.07	4,295,350.00	(327,289.00)	-8.2%
Other Certificated Salaries		1900	41,945.00	41,945.00	555.00	42,500.00	(555.00)	-1.3%
TOTAL, CERTIFICATED SALARIES			32,971,418.00	32,971,418.00	11,457,156.00	36,139,229.00	(3,167,811.00)	-9.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	688,196.00	688,196.00	206,231.20	776,692.00	(88,496.00)	-12.9%
Classified Support Salaries		2200	2,367,756.00	2,367,756.00	811,388.01	2,760,057.00	(392,301.00)	-16.6%
Classified Supervisors' and Administrators' Salaries		2300	631,589.00	631,589.00	210,771.41	652,438.00	(20,849.00)	-3.3%
Clerical, Technical and Office Salaries		2400	3,605,501.00	3,605,501.00	1,338,884.89	4,067,059.00	(461,558.00)	-12.8%
Other Classified Salaries		2900	609,575.00	609,575.00	252,955.24	847,437.00	(237,862.00)	-39.0%
TOTAL, CLASSIFIED SALARIES			7,902,617.00	7,902,617.00	2,820,230.75	9,103,683.00	(1,201,066.00)	-15.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	5,527,710.00	5,527,710.00	2,138,487.05	6,645,160.00	(1,117,450.00)	-20.2%
PERS		3201-3202	1,627,605.00	1,627,605.00	680,536.33	2,139,736.00	(512,131.00)	-31.5%
OASDI/Medicare/Alternative		3301-3302	1,070,261.00	1,070,261.00	383,794.91	1,232,874.00	(162,613.00)	-15.2%
Health and Welfare Benefits		3401-3402	6,053,058.00	6,053,058.00	1,947,585.11	6,021,025.00	32,033.00	0.5%
Unemployment Insurance		3501-3502	192,253.00	192,253.00	69,601.84	218,370.00	(26,117.00)	-13.6%
Workers' Compensation		3601-3602	605,760.00	605,760.00	213,746.81	676,663.00	(70,903.00)	-11.7%
OPEB, Allocated		3701-3702	204,928.00	204,928.00	95,874.47	205,785.00	(857.00)	-0.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	438,182.00	438,182.00	172,681.88	531,530.00	(93,348.00)	-21.3%
TOTAL, EMPLOYEE BENEFITS			15,719,757.00	15,719,757.00	5,702,308.40	17,671,143.00	(1,951,386.00)	-12.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	300,000.00	300,000.00	15,117.10	588,221.00	(288,221.00)	-96.1%
Books and Other Reference Materials		4200	0.00	0.00	121,314.57	147,201.00	(147,201.00)	New
Materials and Supplies		4300	5,028,213.00	5,028,213.00	812,690.68	6,336,973.00	(1,308,760.00)	-26.0%
Noncapitalized Equipment		4400	147,800.00	147,800.00	87,870.61	318,995.00	(171,195.00)	-115.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,476,013.00	5,476,013.00	1,036,992.96	7,391,390.00	(1,915,377.00)	-35.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%

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Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Travel and Conferences		5200	187,701.00	187,701.00	86,530.93	187,676.00	25.00	0.0%
Dues and Memberships		5300	22,393.00	22,393.00	19,969.00	22,417.00	(24.00)	-0.1%
Insurance		5400-5450	1,193,072.00	1,193,072.00	279,117.00	1,193,072.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,668,700.00	2,668,700.00	986,288.52	2,778,700.00	(110,000.00)	-4.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	110,350.00	110,350.00	34,261.53	219,756.00	(109,406.00)	-99.1%
Transfers of Direct Costs		5710	(4,000.00)	(4,000.00)	(652.00)	(12,709.00)	8,709.00	-217.7%
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	2,413,607.00	2,413,607.00	1,400,277.02	3,008,364.00	(594,757.00)	-24.6%
Communications		5900	130,500.00	130,500.00	33,625.35	130,500.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,722,323.00	6,722,323.00	2,839,417.35	7,527,776.00	(805,453.00)	-12.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	40,000.00	40,000.00	22,936.93	53,733.00	(13,733.00)	-34.3%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			40,000.00	40,000.00	22,936.93	53,733.00	(13,733.00)	-34.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
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%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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)			25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(1,379,523.00)	(1,379,523.00)	0.00	(2,180,723.00)	801,200.00	-58.1%
Transfers of Indirect Costs - Interfund		7350	(100,855.00)	(100,855.00)	0.00	(125,409.00)	24,554.00	-24.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,480,378.00)	(1,480,378.00)	0.00	(2,306,132.00)	825,754.00	-55.8%
TOTAL, EXPENDITURES			67,376,750.00	67,376,750.00	23,879,042.39	75,605,822.00	(8,229,072.00)	-12.2%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	25,360.00	25,360.00	0.00	525,360.00	(500,000.00)	-1,971.6%
(b) TOTAL, INTERFUND TRANSFERS OUT			25,360.00	25,360.00	0.00	525,360.00	(500,000.00)	-1,971.6%
OTHER SOURCES/USES								
SOURCES								
State Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments								
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(12,766,624.00)	(12,766,624.00)	0.00	(14,144,619.00)	(1,377,995.00)	10.8%

Western Placer Unified
Placer County

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

31 66951 000000
Form 011
D81ZZ15EH7(2022-23)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(12,766,624.00)	(12,766,624.00)	0.00	(14,144,619.00)	(1,377,995.00)	10.8%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(12,791,984.00)	(12,791,984.00)	0.00	(14,669,979.00)	(1,877,995.00)	14.7%

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	1,298,224.00	1,298,224.00	0.00	1,420,650.00	122,426.00	9.4%
2) Federal Revenue		8100-8299	2,642,441.00	2,642,441.00	344,520.76	5,134,562.00	2,492,121.00	94.3%
3) Other State Revenue		8300-8599	7,114,582.00	18,597,358.00	946,410.00	20,405,173.00	1,807,815.00	9.7%
4) Other Local Revenue		8600-8799	4,418,725.00	4,418,725.00	1,224,986.01	4,815,939.00	397,214.00	9.0%
5) TOTAL, REVENUES			15,473,972.00	26,956,748.00	2,515,916.77	31,776,324.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	6,208,877.00	6,208,877.00	2,199,899.11	6,793,326.00	(584,449.00)	-9.4%
2) Classified Salaries		2000-2999	4,397,450.00	4,397,450.00	1,601,640.79	5,170,034.00	(772,584.00)	-17.6%
3) Employee Benefits		3000-3999	8,947,567.00	8,947,567.00	1,638,373.71	9,360,020.00	(412,453.00)	-4.6%
4) Books and Supplies		4000-4999	1,635,883.00	1,635,883.00	443,663.67	10,443,676.00	(8,807,793.00)	-538.4%
5) Services and Other Operating Expenditures		5000-5999	2,751,766.00	2,751,766.00	1,003,883.29	5,469,863.00	(2,718,097.00)	-98.8%
6) Capital Outlay		6000-6999	6,000.00	6,000.00	74,897.11	339,354.00	(333,354.00)	-5,555.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,379,523.00	1,379,523.00	0.00	2,180,723.00	(801,200.00)	-58.1%
9) TOTAL, EXPENDITURES			27,327,066.00	27,327,066.00	6,962,357.68	41,756,996.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(11,853,094.00)	(370,318.00)	(4,446,440.91)	(9,980,672.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	24,104.00	24,104.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	12,766,624.00	12,766,624.00	0.00	14,144,619.00	1,377,995.00	10.8%
4) TOTAL, OTHER FINANCING SOURCES/USES			12,766,624.00	12,766,624.00	0.00	14,168,723.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			913,530.00	12,396,306.00	(4,446,440.91)	4,188,051.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,223,607.00	4,223,607.00		6,128,605.00	1,904,998.00	45.1%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,223,607.00	4,223,607.00		6,128,605.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,223,607.00	4,223,607.00		6,128,605.00		
2) Ending Balance, June 30 (E + F1e)			5,137,137.00	16,619,913.00		10,316,656.00		
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	5,137,137.00	16,619,913.00		10,316,656.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
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	1,298,224.00	1,298,224.00	0.00	1,420,650.00	122,426.00	9.4%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,298,224.00	1,298,224.00	0.00	1,420,650.00	122,426.00	9.4%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,274,904.00	1,274,904.00	0.00	1,333,633.00	58,729.00	4.6%
Special Education Discretionary Grants		8182	147,034.00	147,034.00	0.00	452,705.00	305,671.00	207.9%
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		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	809,797.00	809,797.00	0.00	1,099,069.00	289,272.00	35.7%
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	168,847.00	168,847.00	0.00	273,378.00	104,531.00	61.9%
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	74,295.00	74,295.00	0.00	158,673.00	84,378.00	113.6%
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	102,336.00	102,336.00	0.00	375,201.00	272,865.00	266.6%
Career and Technical Education	3500-3599	8290	45,828.00	45,828.00	0.00	45,828.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	19,400.00	19,400.00	344,520.76	1,396,075.00	1,376,675.00	7,096.3%
TOTAL, FEDERAL REVENUE			2,642,441.00	2,642,441.00	344,520.76	5,134,562.00	2,492,121.00	94.3%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	434,070.00	434,070.00	0.00	434,070.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	503,545.00	503,545.00	0.00	778,801.00	275,256.00	54.7%
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	101,793.00	101,793.00	0.00	396,019.00	294,226.00	289.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	6,075,174.00	17,557,950.00	946,410.00	18,796,283.00	1,238,333.00	7.1%
TOTAL, OTHER STATE REVENUE			7,114,582.00	18,597,358.00	946,410.00	20,405,173.00	1,807,815.00	9.7%
OTHER LOCAL REVENUE								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	350,000.00	350,000.00	1,395.33	350,000.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	17,939.00	17,939.00	New
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	30,568.00	30,568.00	47,008.68	102,586.00	72,018.00	235.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	4,038,157.00	4,038,157.00	1,176,582.00	4,345,414.00	307,257.00	7.6%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,418,725.00	4,418,725.00	1,224,986.01	4,815,939.00	397,214.00	9.0%
TOTAL, REVENUES			15,473,972.00	26,956,748.00	2,515,916.77	31,776,324.00	4,819,576.00	17.9%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	5,240,861.00	5,240,861.00	1,831,055.17	5,610,068.00	(369,207.00)	-7.0%
Certificated Pupil Support Salaries		1200	347,290.00	347,290.00	120,105.63	437,697.00	(90,407.00)	-26.0%
Certificated Supervisors' and Administrators' Salaries		1300	399,641.00	399,641.00	181,213.25	521,742.00	(122,101.00)	-30.6%
Other Certificated Salaries		1900	221,085.00	221,085.00	67,525.06	223,819.00	(2,734.00)	-1.2%
TOTAL, CERTIFICATED SALARIES			6,208,877.00	6,208,877.00	2,199,899.11	6,793,326.00	(584,449.00)	-9.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,549,953.00	2,549,953.00	903,758.45	2,994,141.00	(444,188.00)	-17.4%
Classified Support Salaries		2200	856,411.00	856,411.00	316,443.69	974,033.00	(117,622.00)	-13.7%
Classified Supervisors' and Administrators' Salaries		2300	784,337.00	784,337.00	279,675.27	859,104.00	(74,767.00)	-9.5%
Clerical, Technical and Office Salaries		2400	179,836.00	179,836.00	84,552.89	268,770.00	(88,934.00)	-49.5%
Other Classified Salaries		2900	26,913.00	26,913.00	17,210.49	73,986.00	(47,073.00)	-174.9%
TOTAL, CLASSIFIED SALARIES			4,397,450.00	4,397,450.00	1,601,640.79	5,170,034.00	(772,584.00)	-17.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	5,248,446.00	5,248,446.00	409,218.34	5,488,532.00	(240,086.00)	-4.6%
PERS		3201-3202	898,563.00	898,563.00	377,213.45	1,176,558.00	(277,995.00)	-30.9%
OASDI/Medicare/Alternative		3301-3302	410,837.00	410,837.00	150,906.51	482,072.00	(71,235.00)	-17.3%
Health and Welfare Benefits		3401-3402	2,087,717.00	2,087,717.00	589,838.22	1,863,076.00	224,641.00	10.8%
Unemployment Insurance		3501-3502	50,529.00	50,529.00	18,421.54	57,578.00	(7,049.00)	-14.0%
Workers' Compensation		3601-3602	155,379.00	155,379.00	56,487.85	176,767.00	(21,388.00)	-13.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	96,096.00	96,096.00	36,287.80	115,437.00	(19,341.00)	-20.1%
TOTAL, EMPLOYEE BENEFITS			8,947,567.00	8,947,567.00	1,638,373.71	9,360,020.00	(412,453.00)	-4.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	434,070.00	434,070.00	249,021.00	371,651.00	62,419.00	14.4%
Books and Other Reference Materials		4200	0.00	0.00	(53,002.47)	1,475.00	(1,475.00)	New
Materials and Supplies		4300	1,182,813.00	1,182,813.00	213,327.60	9,996,348.00	(8,813,535.00)	-745.1%
Noncapitalized Equipment		4400	19,000.00	19,000.00	34,317.54	74,202.00	(55,202.00)	-290.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,635,883.00	1,635,883.00	443,663.67	10,443,676.00	(8,807,793.00)	-538.4%
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	71,843.00	71,843.00	24,822.76	312,042.00	(240,199.00)	-334.3%
Dues and Memberships		5300	800.00	800.00	0.00	800.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	12,000.00	12,000.00	3,072.39	12,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	141,100.00	141,100.00	103,491.50	284,445.00	(143,345.00)	-101.6%
Transfers of Direct Costs		5710	4,000.00	4,000.00	652.00	12,709.00	(8,709.00)	-217.7%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	2,521,423.00	2,521,423.00	857,511.18	4,694,254.00	(2,172,831.00)	-86.2%
Communications		5900	600.00	600.00	14,333.46	153,613.00	(153,013.00)	-25,502.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,751,766.00	2,751,766.00	1,003,883.29	5,469,863.00	(2,718,097.00)	-98.8%
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%
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	6,000.00	6,000.00	74,897.11	339,354.00	(333,354.00)	-5,555.9%
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			6,000.00	6,000.00	74,897.11	339,354.00	(333,354.00)	-5,555.9%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	1,379,523.00	1,379,523.00	0.00	2,180,723.00	(801,200.00)	-58.1%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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			1,379,523.00	1,379,523.00	0.00	2,180,723.00	(801,200.00)	-58.1%
TOTAL, EXPENDITURES			27,327,066.00	27,327,066.00	6,962,357.68	41,756,996.00	(14,429,930.00)	-52.8%
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		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	24,104.00	24,104.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	24,104.00	24,104.00	New
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			0.00	0.00	0.00	0.00		
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	12,766,624.00	12,766,624.00	0.00	14,144,619.00	1,377,995.00	10.8%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			12,766,624.00	12,766,624.00	0.00	14,144,619.00	1,377,995.00	10.8%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			12,766,624.00	12,766,624.00	0.00	14,168,723.00	(1,402,099.00)	-11.0%

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

Western Placer Unified
Placer County

Description	Resource Codes	Object Codes	Original Budget (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	77,166,264.00	79,208,847.00	6,458,217.93	79,567,916.00	359,069.00	0.5%
2) Federal Revenue		8100-8299	2,642,441.00	2,642,441.00	344,520.76	5,134,562.00	2,492,121.00	94.3%
3) Other State Revenue		8300-8599	8,505,393.00	20,480,834.00	946,410.00	22,294,960.00	1,814,126.00	8.9%
4) Other Local Revenue		8600-8799	5,584,063.00	5,584,063.00	1,491,313.85	6,187,283.00	603,220.00	10.8%
5) TOTAL, REVENUES			93,898,161.00	107,916,185.00	9,240,462.54	113,184,721.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	39,180,295.00	39,180,295.00	13,657,055.11	42,932,555.00	(3,752,260.00)	-9.6%
2) Classified Salaries		2000-2999	12,300,067.00	12,300,067.00	4,421,871.54	14,273,717.00	(1,973,650.00)	-16.0%
3) Employee Benefits		3000-3999	24,667,324.00	24,667,324.00	7,340,682.11	27,031,163.00	(2,363,839.00)	-9.6%
4) Books and Supplies		4000-4999	7,111,896.00	7,111,896.00	1,480,656.63	17,835,066.00	(10,723,170.00)	-150.8%
5) Services and Other Operating Expenditures		5000-5999	9,474,089.00	9,474,089.00	3,843,300.64	12,997,639.00	(3,523,550.00)	-37.2%
6) Capital Outlay		6000-6999	46,000.00	46,000.00	97,834.04	393,087.00	(347,087.00)	-754.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,025,000.00	2,025,000.00	0.00	2,025,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(100,855.00)	(100,855.00)	0.00	(125,409.00)	24,554.00	-24.3%
9) TOTAL, EXPENDITURES			94,703,816.00	94,703,816.00	30,841,400.07	117,362,818.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(805,655.00)	13,212,369.00	(21,600,937.53)	(4,178,097.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	24,104.00	24,104.00	New
b) Transfers Out		7600-7629	25,360.00	25,360.00	0.00	525,360.00	(500,000.00)	-1,971.6%
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			(25,360.00)	(25,360.00)	0.00	(501,256.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(831,015.00)	13,187,009.00	(21,600,937.53)	(4,679,353.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	17,234,838.00	17,234,838.00		21,838,387.00	4,603,549.00	26.7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,234,838.00	17,234,838.00		21,838,387.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,234,838.00	17,234,838.00		21,838,387.00		
2) Ending Balance, June 30 (E + F1e)			16,403,823.00	30,421,847.00		17,159,034.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	5,000.00	5,000.00		5,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	5,137,137.00	16,619,913.00		10,316,656.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) 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	2,841,875.00	2,841,875.00		3,536,645.00		
Unassigned/Unappropriated Amount		9790	8,419,811.00	10,955,059.00		3,300,733.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	32,117,962.00	34,160,545.00	9,491,973.00	30,025,285.00	(4,135,260.00)	-12.1%
Education Protection Account State Aid - Current Year		8012	1,414,257.00	1,414,257.00	347,817.00	1,418,730.00	4,473.00	0.3%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	335,485.00	335,485.00	12.27	333,100.00	(2,385.00)	-0.7%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	27.00	27.00	0.00	0.00	(27.00)	-100.0%
County & District Taxes								
Secured Roll Taxes		8041	54,200,469.00	54,200,469.00	2,056.79	58,518,934.00	4,318,465.00	8.0%
Unsecured Roll Taxes		8042	1,165,901.00	1,165,901.00	1,150,197.83	1,344,017.00	178,116.00	15.3%
Prior Years' Taxes		8043	11,724.00	11,724.00	4.61	4,765.00	(6,959.00)	-59.4%
Supplemental Taxes		8044	873,037.00	873,037.00	21,779.95	1,455,687.00	582,650.00	66.7%
Education Revenue Augmentation Fund (ERAF)		8045	2,269,858.00	2,269,858.00	0.00	2,474,528.00	204,670.00	9.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	769,685.00	769,685.00	0.00	1,214,335.00	444,650.00	57.8%
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			93,158,405.00	95,200,988.00	11,013,841.45	96,789,381.00	1,588,393.00	1.7%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(17,290,365.00)	(17,290,365.00)	(4,555,623.52)	(18,642,115.00)	(1,351,750.00)	7.8%
Property Taxes Transfers		8097	1,298,224.00	1,298,224.00	0.00	1,420,650.00	122,426.00	9.4%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			77,166,264.00	79,208,847.00	6,458,217.93	79,567,916.00	359,069.00	0.5%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,274,904.00	1,274,904.00	0.00	1,333,633.00	58,729.00	4.6%
Special Education Discretionary Grants		8182	147,034.00	147,034.00	0.00	452,705.00	305,671.00	207.9%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%

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

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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	809,797.00	809,797.00	0.00	1,099,069.00	289,272.00	35.7%
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	168,847.00	168,847.00	0.00	273,378.00	104,531.00	61.9%
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	74,295.00	74,295.00	0.00	158,673.00	84,378.00	113.6%
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	102,336.00	102,336.00	0.00	375,201.00	272,865.00	266.6%
Career and Technical Education	3500-3599	8290	45,828.00	45,828.00	0.00	45,828.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	19,400.00	19,400.00	344,520.76	1,396,075.00	1,376,675.00	7,096.3%
TOTAL, FEDERAL REVENUE			2,642,441.00	2,642,441.00	344,520.76	5,134,562.00	2,492,121.00	94.3%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	302,297.00	302,297.00	0.00	304,014.00	1,717.00	0.6%
Lottery - Unrestricted and Instructional Materials		8560	1,522,584.00	1,522,584.00	0.00	1,522,584.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	503,545.00	503,545.00	0.00	778,801.00	275,256.00	54.7%
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	101,793.00	101,793.00	0.00	396,019.00	294,226.00	289.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	6,075,174.00	18,050,615.00	946,410.00	19,293,542.00	1,242,927.00	6.9%
TOTAL, OTHER STATE REVENUE			8,505,393.00	20,480,834.00	946,410.00	22,294,960.00	1,814,126.00	8.9%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	350,000.00	350,000.00	1,395.33	350,000.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	145,000.00	145,000.00	23,666.40	145,000.00	0.00	0.0%
Interest		8660	50,000.00	50,000.00	45,951.80	92,675.00	42,675.00	85.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	28,000.00	28,000.00	9,807.47	13,000.00	(15,000.00)	-53.6%
Interagency Services		8677	304,338.00	304,338.00	0.00	322,277.00	17,939.00	5.9%
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	668,568.00	668,568.00	233,910.85	918,917.00	250,349.00	37.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	4,038,157.00	4,038,157.00	1,176,582.00	4,345,414.00	307,257.00	7.6%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,584,063.00	5,584,063.00	1,491,313.85	6,187,283.00	603,220.00	10.8%
TOTAL, REVENUES			93,898,161.00	107,916,185.00	9,240,462.54	113,184,721.00	5,268,536.00	4.9%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	32,088,951.00	32,088,951.00	11,120,873.69	35,163,407.00	(3,074,456.00)	-9.6%
Certificated Pupil Support Salaries		1200	2,460,612.00	2,460,612.00	861,982.04	2,685,737.00	(225,125.00)	-9.1%
Certificated Supervisors' and Administrators' Salaries		1300	4,367,702.00	4,367,702.00	1,606,119.32	4,817,092.00	(449,390.00)	-10.3%
Other Certificated Salaries		1900	263,030.00	263,030.00	68,080.06	266,319.00	(3,289.00)	-1.3%
TOTAL, CERTIFICATED SALARIES			39,180,295.00	39,180,295.00	13,657,055.11	42,932,555.00	(3,752,260.00)	-9.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	3,238,149.00	3,238,149.00	1,109,989.65	3,770,833.00	(532,684.00)	-16.5%
Classified Support Salaries		2200	3,224,167.00	3,224,167.00	1,127,831.70	3,734,090.00	(509,923.00)	-15.8%
Classified Supervisors' and Administrators' Salaries		2300	1,415,926.00	1,415,926.00	490,446.68	1,511,542.00	(95,616.00)	-6.8%
Clerical, Technical and Office Salaries		2400	3,785,337.00	3,785,337.00	1,423,437.78	4,335,829.00	(550,492.00)	-14.5%
Other Classified Salaries		2900	636,488.00	636,488.00	270,165.73	921,423.00	(284,935.00)	-44.8%
TOTAL, CLASSIFIED SALARIES			12,300,067.00	12,300,067.00	4,421,871.54	14,273,717.00	(1,973,650.00)	-16.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	10,776,156.00	10,776,156.00	2,547,705.39	12,133,692.00	(1,357,536.00)	-12.6%
PERS		3201-3202	2,526,168.00	2,526,168.00	1,057,749.78	3,316,294.00	(790,126.00)	-31.3%
OASDI/Medicare/Alternative		3301-3302	1,481,098.00	1,481,098.00	534,701.42	1,714,946.00	(233,848.00)	-15.8%
Health and Welfare Benefits		3401-3402	8,140,775.00	8,140,775.00	2,537,423.33	7,884,101.00	256,674.00	3.2%
Unemployment Insurance		3501-3502	242,782.00	242,782.00	88,023.38	275,948.00	(33,166.00)	-13.7%
Workers' Compensation		3601-3602	761,139.00	761,139.00	270,234.66	853,430.00	(92,291.00)	-12.1%
OPEB, Allocated		3701-3702	204,928.00	204,928.00	95,874.47	205,785.00	(857.00)	-0.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	534,278.00	534,278.00	208,969.68	646,967.00	(112,689.00)	-21.1%
TOTAL, EMPLOYEE BENEFITS			24,667,324.00	24,667,324.00	7,340,682.11	27,031,163.00	(2,363,839.00)	-9.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	734,070.00	734,070.00	264,138.10	959,872.00	(225,802.00)	-30.8%
Books and Other Reference Materials		4200	0.00	0.00	68,312.10	148,676.00	(148,676.00)	New
Materials and Supplies		4300	6,211,026.00	6,211,026.00	1,026,018.28	16,333,321.00	(10,122,295.00)	-163.0%
Noncapitalized Equipment		4400	166,800.00	166,800.00	122,188.15	393,197.00	(226,397.00)	-135.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			7,111,896.00	7,111,896.00	1,480,656.63	17,835,066.00	(10,723,170.00)	-150.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Travel and Conferences		5200	259,544.00	259,544.00	111,353.69	499,718.00	(240,174.00)	-92.5%
Dues and Memberships		5300	23,193.00	23,193.00	19,969.00	23,217.00	(24.00)	-0.1%
Insurance		5400-5450	1,193,072.00	1,193,072.00	279,117.00	1,193,072.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,680,700.00	2,680,700.00	989,360.91	2,790,700.00	(110,000.00)	-4.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	251,450.00	251,450.00	137,753.03	504,201.00	(252,751.00)	-100.5%
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	4,935,030.00	4,935,030.00	2,257,788.20	7,702,618.00	(2,767,588.00)	-56.1%
Communications		5900	131,100.00	131,100.00	47,958.81	284,113.00	(153,013.00)	-116.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,474,089.00	9,474,089.00	3,843,300.64	12,997,639.00	(3,523,550.00)	-37.2%
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	46,000.00	46,000.00	97,834.04	393,087.00	(347,087.00)	-754.5%
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			46,000.00	46,000.00	97,834.04	393,087.00	(347,087.00)	-754.5%
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	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,025,000.00	2,025,000.00	0.00	2,025,000.00	0.00	0.0%
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	(100,855.00)	(100,855.00)	0.00	(125,409.00)	24,554.00	-24.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(100,855.00)	(100,855.00)	0.00	(125,409.00)	24,554.00	-24.3%
TOTAL, EXPENDITURES			94,703,816.00	94,703,816.00	30,841,400.07	117,362,818.00	(22,659,002.00)	-23.9%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	24,104.00	24,104.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	24,104.00	24,104.00	New
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	25,360.00	25,360.00	0.00	525,360.00	(500,000.00)	-1,971.6%
(b) TOTAL, INTERFUND TRANSFERS OUT			25,360.00	25,360.00	0.00	525,360.00	(500,000.00)	-1,971.6%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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)			(25,360.00)	(25,360.00)	0.00	(501,256.00)	475,896.00	-1,876.6%

First Interim
 General Fund
 Exhibit: Restricted Balance Detail

31 66951 0000000
 Form 011
 D81ZZ15EH7(2022-23)

Western Placer Unified
 Placer County

Resource	Description	2022-23 Projected Totals
		216,787.00
5640		1.00
6010	After School Education and Safety (ASES)	
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	3,384,405.00
7435	Learning Recovery Emergency Block Grant	4,251,496.00
7810	Other Restricted State	602,172.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	1,354,199.00
9010	Other Restricted Local	507,596.00
Total, Restricted Balance		10,316,656.00

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	86,640.00	86,640.00	(25,360.00)	86,640.00	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	(120.69)	0.00	0.00	0.0%
5) TOTAL, REVENUES			86,640.00	86,640.00	(25,480.69)	86,640.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	58,781.00	58,781.00	18,038.36	55,757.00	3,024.00	5.1%
3) Employee Benefits		3000-3999	42,890.00	42,890.00	8,898.28	30,926.00	11,964.00	27.9%
4) Books and Supplies		4000-4999	2,227.00	2,227.00	1,258.99	4,227.00	(2,000.00)	-89.8%
5) Services and Other Operating Expenditures		5000-5999	250.00	250.00	83.13	250.00	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	7,852.00	7,852.00	0.00	7,852.00	0.00	0.0%
9) TOTAL, EXPENDITURES			112,000.00	112,000.00	28,278.76	99,012.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(25,360.00)	(25,360.00)	(53,759.45)	(12,372.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	25,360.00	25,360.00	0.00	25,360.00	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			25,360.00	25,360.00	0.00	25,360.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(53,759.45)	12,988.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	22,908.00	22,908.00		22,908.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,908.00	22,908.00		22,908.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,908.00	22,908.00		22,908.00		
2) Ending Balance, June 30 (E + F1e)			22,908.00	22,908.00		35,896.00		
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	22,908.00	22,908.00		35,896.00		
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		
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	86,640.00	86,640.00	(25,360.00)	86,640.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			86,640.00	86,640.00	(25,360.00)	86,640.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Program	6391	8590	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%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	(120.69)	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	(120.69)	0.00	0.00	0.0%
TOTAL, REVENUES			86,640.00	86,640.00	(25,480.69)	86,640.00		
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%

Description	Resource Codes	Object Codes	Original Budget (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 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	34,716.00	34,716.00	12,892.56	38,678.00	(3,962.00)	-11.4%
Clerical, Technical and Office Salaries		2400	2,000.00	2,000.00	0.00	0.00	2,000.00	100.0%
Other Classified Salaries		2900	22,065.00	22,065.00	5,145.80	17,079.00	4,986.00	22.6%
TOTAL, CLASSIFIED SALARIES			58,781.00	58,781.00	18,038.36	55,757.00	3,024.00	5.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	13,021.00	13,021.00	4,522.08	13,983.00	(962.00)	-7.4%
OASDI/Medicare/Alternative		3301-3302	4,496.00	4,496.00	1,379.96	4,266.00	230.00	5.1%
Health and Welfare Benefits		3401-3402	23,934.00	23,934.00	2,534.08	11,237.00	12,697.00	53.1%
Unemployment Insurance		3501-3502	294.00	294.00	90.20	279.00	15.00	5.1%
Workers' Compensation		3601-3602	905.00	905.00	277.84	859.00	46.00	5.1%
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	240.00	240.00	94.12	302.00	(62.00)	-25.8%
TOTAL, EMPLOYEE BENEFITS			42,890.00	42,890.00	8,898.28	30,926.00	11,964.00	27.9%
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	2,227.00	2,227.00	1,258.99	2,227.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	2,000.00	(2,000.00)	New
TOTAL, BOOKS AND SUPPLIES			2,227.00	2,227.00	1,258.99	4,227.00	(2,000.00)	-89.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	250.00	250.00	83.13	250.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			250.00	250.00	83.13	250.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER OUTGO (excluding Transfers of Indirect Costs)								
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	7,852.00	7,852.00	0.00	7,852.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			7,852.00	7,852.00	0.00	7,852.00	0.00	0.0%
TOTAL, EXPENDITURES			112,000.00	112,000.00	28,278.76	99,012.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	25,360.00	25,360.00	0.00	25,360.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			25,360.00	25,360.00	0.00	25,360.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			25,360.00	25,360.00	0.00	25,360.00		

Resource	Description	2022-23 Projected Totals
3410	Department of Rehab: Workability II, Transition Partnership	12,988.00
9010	Other Restricted Local	22,908.00
Total, Restricted Balance		35,896.00

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	54.63	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	54.63	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	54.63	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	54.63	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	11,271.00	11,271.00		11,327.00	56.00	0.5%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,271.00	11,271.00		11,327.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,271.00	11,271.00		11,327.00		
2) Ending Balance, June 30 (E + F1e)			11,271.00	11,271.00		11,327.00		
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	11,271.00	11,271.00		11,327.00		
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	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								
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	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%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	54.63	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	54.63	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	54.63	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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	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 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	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								
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
6130	Child Development: Center-Based Reserve Account	11,327.00
Total, Restricted Balance		11,327.00

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	2,654,971.00	2,654,971.00	146,719.88	1,424,645.00	(1,230,326.00)	-46.3%
3) Other State Revenue		8300-8599	198,627.00	198,627.00	77,967.83	2,510,514.00	2,311,887.00	1,163.9%
4) Other Local Revenue		8600-8799	0.00	0.00	1,602.34	2,000.00	2,000.00	New
5) TOTAL, REVENUES			2,853,598.00	2,853,598.00	226,290.05	3,937,159.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	976,884.00	976,884.00	347,488.31	1,167,638.00	(190,754.00)	-19.5%
3) Employee Benefits		3000-3999	472,948.00	472,948.00	171,859.50	648,873.00	(175,925.00)	-37.2%
4) Books and Supplies		4000-4999	1,503,300.00	1,503,300.00	562,487.25	2,012,300.00	(509,000.00)	-33.9%
5) Services and Other Operating Expenditures		5000-5999	76,550.00	76,550.00	24,657.39	106,550.00	(30,000.00)	-39.2%
6) Capital Outlay		6000-6999	150,000.00	150,000.00	8,114.79	215,800.00	(65,800.00)	-43.9%
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	93,003.00	93,003.00	0.00	117,557.00	(24,554.00)	-26.4%
9) TOTAL, EXPENDITURES			3,272,685.00	3,272,685.00	1,114,607.24	4,268,718.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(419,087.00)	(419,087.00)	(888,317.19)	(331,559.00)		
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)			(419,087.00)	(419,087.00)	(888,317.19)	(331,559.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	903,946.00	903,946.00		1,138,101.00	234,155.00	25.9%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			903,946.00	903,946.00		1,138,101.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			903,946.00	903,946.00		1,138,101.00		
2) Ending Balance, June 30 (E + F1e)			484,859.00	484,859.00		806,542.00		
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	484,859.00	484,859.00		819,530.00		
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		(12,988.00)		
FEDERAL REVENUE								
Child Nutrition Programs		8220	2,654,971.00	2,654,971.00	146,719.88	1,424,645.00	(1,230,326.00)	-46.3%
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			2,654,971.00	2,654,971.00	146,719.88	1,424,645.00	(1,230,326.00)	-46.3%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	198,627.00	198,627.00	77,967.83	2,510,514.00	2,311,887.00	1,163.9%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			198,627.00	198,627.00	77,967.83	2,510,514.00	2,311,887.00	1,163.9%
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	92.15	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	1,289.41	2,000.00	2,000.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
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	220.78	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	1,602.34	2,000.00	2,000.00	New
TOTAL, REVENUES			2,853,598.00	2,853,598.00	226,290.05	3,937,159.00		
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	829,858.00	829,858.00	292,001.37	1,001,547.00	(171,689.00)	-20.7%
Classified Supervisors' and Administrators' Salaries		2300	106,187.00	106,187.00	38,357.00	115,071.00	(8,884.00)	-8.4%
Clerical, Technical and Office Salaries		2400	40,839.00	40,839.00	17,129.94	51,020.00	(10,181.00)	-24.9%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			976,884.00	976,884.00	347,488.31	1,167,638.00	(190,754.00)	-19.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	184,828.00	184,828.00	80,165.05	277,096.00	(92,268.00)	-49.9%
OASDI/Medicare/Alternative		3301-3302	73,063.00	73,063.00	25,923.26	87,777.00	(14,714.00)	-20.1%
Health and Welfare Benefits		3401-3402	191,392.00	191,392.00	55,969.35	251,787.00	(60,395.00)	-31.6%

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)
Unemployment Insurance		3501-3502	4,775.00	4,775.00	1,705.63	5,764.00	(989.00)	-20.7%
Workers' Compensation		3601-3602	14,671.00	14,671.00	5,241.32	17,722.00	(3,051.00)	-20.8%
OPEB, Allocated		3701-3702	0.00	0.00	146.55	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	4,219.00	4,219.00	2,708.34	8,727.00	(4,508.00)	-106.8%
TOTAL, EMPLOYEE BENEFITS			472,948.00	472,948.00	171,859.50	648,873.00	(175,925.00)	-37.2%
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	178,300.00	178,300.00	113,947.08	328,800.00	(150,500.00)	-84.4%
Noncapitalized Equipment		4400	40,000.00	40,000.00	6,447.57	48,500.00	(8,500.00)	-21.3%
Food		4700	1,285,000.00	1,285,000.00	442,092.60	1,635,000.00	(350,000.00)	-27.2%
TOTAL, BOOKS AND SUPPLIES			1,503,300.00	1,503,300.00	562,487.25	2,012,300.00	(509,000.00)	-33.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,000.00	1,000.00	63.06	1,000.00	0.00	0.0%
Dues and Memberships		5300	550.00	550.00	419.68	550.00	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	40,000.00	40,000.00	13,048.28	40,000.00	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	35,000.00	35,000.00	11,126.37	65,000.00	(30,000.00)	-85.7%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			76,550.00	76,550.00	24,657.39	106,550.00	(30,000.00)	-39.2%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	150,000.00	150,000.00	8,114.79	215,800.00	(65,800.00)	-43.9%
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			150,000.00	150,000.00	8,114.79	215,800.00	(65,800.00)	-43.9%
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	93,003.00	93,003.00	0.00	117,557.00	(24,554.00)	-26.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			93,003.00	93,003.00	0.00	117,557.00	(24,554.00)	-26.4%
TOTAL, EXPENDITURES			3,272,685.00	3,272,685.00	1,114,607.24	4,268,718.00		
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)	812,444.00
5460	Child Nutrition: CACFP COVID-19 Emergency Operational Costs Reimbursement (ECR)	4,023.00
5810	Other Restricted Federal	3,063.00
Total, Restricted Balance		819,530.00

2022-23 First Interim
Deferred Maintenance Fund
Expenditures by Object

Description	Resource Codes	Object Codes	Original Budget (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	(85.13)	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	(85.13)	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	19,634.21	24,421.00	(24,421.00)	New
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	71,082.35	106,633.00	(106,633.00)	New
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	90,716.56	131,054.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(90,801.69)	(131,054.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	500,000.00	500,000.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	500,000.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(90,801.69)	368,946.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		368,946.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		500,000.00		
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		(131,054.00)		
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%
OTHER STATE REVENUE								
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								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	(85.13)	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	(85.13)	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	(85.13)	0.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	19,634.21	24,421.00	(24,421.00)	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)
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	19,634.21	24,421.00	(24,421.00)	New
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%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	65,212.35	93,979.00	(93,979.00)	New
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	5,870.00	12,654.00	(12,654.00)	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	71,082.35	106,633.00	(106,633.00)	New
CAPITAL OUTLAY								
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)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	90,716.56	131,054.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	500,000.00	500,000.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	500,000.00	500,000.00	New
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		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources			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%

Resource	Description	2022-23 Projected Totals
9010	Other Restricted Local	500,000.00
Total, Restricted Balance		500,000.00

2022-23 First Interim
 Special Reserve Fund for Other Than Capital Outlay Projects
 Expenditures by Object

3166951000000
 Form 171
 D81Z15EH7(2022-23)

Western Placer Unified
 Placer County

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,400.00	1,400.00	1,966.42	4,400.00	3,000.00	214.3%
5) TOTAL, REVENUES			1,400.00	1,400.00	1,966.42	4,400.00		
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)			1,400.00	1,400.00	1,966.42	4,400.00		
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)			1,400.00	1,400.00	1,966.42	4,400.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	725,765.00	725,765.00		724,776.00	(989.00)	-0.1%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			725,765.00	725,765.00		724,776.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			725,765.00	725,765.00		724,776.00		
2) Ending Balance, June 30 (E + F1e)			727,165.00	727,165.00		729,176.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	727,165.00	727,165.00		729,176.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,400.00	1,400.00	1,966.42	4,400.00	3,000.00	214.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,400.00	1,400.00	1,966.42	4,400.00	3,000.00	214.3%
TOTAL, REVENUES			1,400.00	1,400.00	1,966.42	4,400.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,400.00	1,400.00	1,966.42	4,400.00	3,000.00	214.3%
5) TOTAL, REVENUES			1,400.00	1,400.00	1,966.42	4,400.00		
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)			1,400.00	1,400.00	1,966.42	4,400.00		
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)			1,400.00	1,400.00	1,966.42	4,400.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	725,765.00	725,765.00		724,776.00	(989.00)	-0.1%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			725,765.00	725,765.00		724,776.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			725,765.00	725,765.00		724,776.00		
2) Ending Balance, June 30 (E + F1e)			727,165.00	727,165.00		729,176.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	727,165.00	727,165.00		729,176.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,400.00	1,400.00	1,966.42	4,400.00	3,000.00	214.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,400.00	1,400.00	1,966.42	4,400.00	3,000.00	214.3%
TOTAL, REVENUES			1,400.00	1,400.00	1,966.42	4,400.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (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	28,035.52	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	28,035.52	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	208,549.00	208,549.00	75,625.64	226,876.00	(18,327.00)	-8.8%
3) Employee Benefits		3000-3999	94,362.00	94,362.00	35,440.68	106,325.00	(11,963.00)	-12.7%
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	5,150.00	5,150.00	(5,150.00)	New
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	228,539.93	676,784.00	(676,784.00)	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			302,911.00	302,911.00	344,756.25	1,015,135.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(302,911.00)	(302,911.00)	(316,720.73)	(1,015,135.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	111,148.00	111,148.00	0.00	111,148.00	0.00	0.0%
b) Transfers Out		7600-7629	111,148.00	111,148.00	0.00	111,148.00	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)			(302,911.00)	(302,911.00)	(316,720.73)	(1,015,135.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	10,355,176.00	10,355,176.00		10,617,469.00	262,293.00	2.5%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,355,176.00	10,355,176.00		10,617,469.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,355,176.00	10,355,176.00		10,617,469.00		
2) Ending Balance, June 30 (E + F1e)			10,052,265.00	10,052,265.00		9,602,334.00		
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	10,052,265.00	10,052,265.00		9,602,334.00		

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	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	28,035.52	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	28,035.52	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	28,035.52	0.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Classified Supervisors' and Administrators' Salaries		2300	190,415.00	190,415.00	68,738.76	206,216.00	(15,801.00)	-8.3%
Clerical, Technical and Office Salaries		2400	18,134.00	18,134.00	6,886.88	20,660.00	(2,526.00)	-13.9%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			208,549.00	208,549.00	75,625.64	226,876.00	(18,327.00)	-8.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	46,445.00	46,445.00	18,694.24	56,082.00	(9,637.00)	-20.7%
OASDI/Medicare/Alternative		3301-3302	14,758.00	14,758.00	5,513.44	16,544.00	(1,786.00)	-12.1%
Health and Welfare Benefits		3401-3402	28,357.00	28,357.00	9,006.16	27,018.00	1,339.00	4.7%
Unemployment Insurance		3501-3502	973.00	973.00	362.32	1,087.00	(114.00)	-11.7%
Workers' Compensation		3601-3602	2,907.00	2,907.00	1,085.92	3,258.00	(351.00)	-12.1%
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	922.00	922.00	778.60	2,336.00	(1,414.00)	-153.4%
TOTAL, EMPLOYEE BENEFITS			94,362.00	94,362.00	35,440.68	106,325.00	(11,963.00)	-12.7%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	5,150.00	5,150.00	(5,150.00)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	5,150.00	5,150.00	(5,150.00)	New
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	228,539.93	676,784.00	(676,784.00)	New
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	228,539.93	676,784.00	(676,784.00)	New
TOTAL, EXPENDITURES			302,911.00	302,911.00	344,756.25	1,015,135.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	111,148.00	111,148.00	0.00	111,148.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			111,148.00	111,148.00	0.00	111,148.00	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	111,148.00	111,148.00	0.00	111,148.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			111,148.00	111,148.00	0.00	111,148.00	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			0.00	0.00	0.00	0.00		
(a - b + c - d + e)								

Resource	Description	2022-23 Projected Totals
9010	Other Restricted Local	9,602,334.00
Total, Restricted Balance		9,602,334.00

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	28,035.52	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	28,035.52	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	208,549.00	208,549.00	75,625.64	226,876.00	(18,327.00)	-8.8%
3) Employee Benefits		3000-3999	94,362.00	94,362.00	35,440.68	106,325.00	(11,963.00)	-12.7%
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	5,150.00	5,150.00	(5,150.00)	New
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	228,539.93	676,784.00	(676,784.00)	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			302,911.00	302,911.00	344,756.25	1,015,135.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(302,911.00)	(302,911.00)	(316,720.73)	(1,015,135.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	111,148.00	111,148.00	0.00	111,148.00	0.00	0.0%
b) Transfers Out		7600-7629	111,148.00	111,148.00	0.00	111,148.00	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)			(302,911.00)	(302,911.00)	(316,720.73)	(1,015,135.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	10,355,176.00	10,355,176.00		10,617,469.00	262,293.00	2.5%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,355,176.00	10,355,176.00		10,617,469.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,355,176.00	10,355,176.00		10,617,469.00		
2) Ending Balance, June 30 (E + F1e)			10,052,265.00	10,052,265.00		9,602,334.00		
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	10,052,265.00	10,052,265.00		9,602,334.00		

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	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	28,035.52	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	28,035.52	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	28,035.52	0.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Classified Supervisors' and Administrators' Salaries		2300	190,415.00	190,415.00	68,738.76	206,216.00	(15,801.00)	-8.3%
Clerical, Technical and Office Salaries		2400	18,134.00	18,134.00	6,886.88	20,660.00	(2,526.00)	-13.9%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			208,549.00	208,549.00	75,625.64	226,876.00	(18,327.00)	-8.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	46,445.00	46,445.00	18,694.24	56,082.00	(9,637.00)	-20.7%
OASDI/Medicare/Alternative		3301-3302	14,758.00	14,758.00	5,513.44	16,544.00	(1,786.00)	-12.1%
Health and Welfare Benefits		3401-3402	28,357.00	28,357.00	9,006.16	27,018.00	1,339.00	4.7%
Unemployment Insurance		3501-3502	973.00	973.00	362.32	1,087.00	(114.00)	-11.7%
Workers' Compensation		3601-3602	2,907.00	2,907.00	1,085.92	3,258.00	(351.00)	-12.1%
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	922.00	922.00	778.60	2,336.00	(1,414.00)	-153.4%
TOTAL, EMPLOYEE BENEFITS			94,362.00	94,362.00	35,440.68	106,325.00	(11,963.00)	-12.7%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	5,150.00	5,150.00	(5,150.00)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	5,150.00	5,150.00	(5,150.00)	New
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	228,539.93	676,784.00	(676,784.00)	New
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	228,539.93	676,784.00	(676,784.00)	New
TOTAL, EXPENDITURES			302,911.00	302,911.00	344,756.25	1,015,135.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	111,148.00	111,148.00	0.00	111,148.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			111,148.00	111,148.00	0.00	111,148.00	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	111,148.00	111,148.00	0.00	111,148.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			111,148.00	111,148.00	0.00	111,148.00	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			0.00	0.00	0.00	0.00		
(a - b + c - d + e)								

Resource	Description	2022-23 Projected Totals
9010	Other Restricted Local	9,602,334.00
Total, Restricted Balance		9,602,334.00

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	4,020,000.00	4,020,000.00	1,042,188.04	4,059,214.00	39,214.00	1.0%
5) TOTAL, REVENUES			4,020,000.00	4,020,000.00	1,042,188.04	4,059,214.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	106,570.00	106,570.00	38,581.12	115,902.00	(9,332.00)	-8.8%
3) Employee Benefits		3000-3999	45,164.00	45,164.00	16,881.67	50,995.00	(5,831.00)	-12.9%
4) Books and Supplies		4000-4999	5,000.00	5,000.00	41,952.97	120,759.00	(115,759.00)	-2,315.2%
5) Services and Other Operating Expenditures		5000-5999	135,000.00	135,000.00	113,229.07	235,099.00	(100,099.00)	-74.1%
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	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			291,734.00	291,734.00	210,644.83	522,755.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,728,266.00	3,728,266.00	831,543.21	3,536,459.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,050,000.00	1,050,000.00	0.00	1,050,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,050,000.00)	(1,050,000.00)	0.00	(1,050,000.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,678,266.00	2,678,266.00	831,543.21	2,486,459.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,012,458.00	8,012,458.00		8,356,431.00	343,973.00	4.3%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,012,458.00	8,012,458.00		8,356,431.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,012,458.00	8,012,458.00		8,356,431.00		
2) Ending Balance, June 30 (E + F1e)			10,690,724.00	10,690,724.00		10,842,890.00		
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	10,690,724.00	10,690,724.00		11,036,248.00		

2022-23 First Interim
Capital Facilities Fund
Expenditures by Object

31669510000000
Form 25I
D81ZZ15EH7(2022-23)

Western Placer Unified
Placer County

Description	Resource Codes	Object Codes	Original Budget (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		(193,358.00)		
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	20,000.00	20,000.00	26,940.54	40,000.00	20,000.00	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								
Mitigation/Developer Fees		8681	4,000,000.00	4,000,000.00	1,015,247.50	4,019,214.00	19,214.00	0.5%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,020,000.00	4,020,000.00	1,042,188.04	4,059,214.00	39,214.00	1.0%
TOTAL, REVENUES			4,020,000.00	4,020,000.00	1,042,188.04	4,059,214.00		
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%

Description	Resource Codes	Object Codes	Original Budget (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	98,798.00	98,798.00	35,629.60	107,047.00	(8,249.00)	-8.3%
Clerical, Technical and Office Salaries		2400	7,772.00	7,772.00	2,951.52	8,855.00	(1,083.00)	-13.9%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			106,570.00	106,570.00	38,581.12	115,902.00	(9,332.00)	-8.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	23,858.00	23,858.00	9,582.36	28,787.00	(4,929.00)	-20.7%
OASDI/Medicare/Alternative		3301-3302	7,149.00	7,149.00	2,493.55	7,780.00	(631.00)	-8.8%
Health and Welfare Benefits		3401-3402	11,308.00	11,308.00	3,746.00	11,238.00	70.00	0.6%
Unemployment Insurance		3501-3502	506.00	506.00	184.20	554.00	(48.00)	-9.5%
Workers' Compensation		3601-3602	1,520.00	1,520.00	555.00	1,667.00	(147.00)	-9.7%
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	823.00	823.00	320.56	969.00	(146.00)	-17.7%
TOTAL, EMPLOYEE BENEFITS			45,164.00	45,164.00	16,881.67	50,995.00	(5,831.00)	-12.9%
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	5,000.00	5,000.00	3,952.97	67,262.00	(62,262.00)	-1,245.2%
Noncapitalized Equipment		4400	0.00	0.00	38,000.00	53,497.00	(53,497.00)	New
TOTAL, BOOKS AND SUPPLIES			5,000.00	5,000.00	41,952.97	120,759.00	(115,759.00)	-2,315.2%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	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	546.00	(546.00)	New
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	135,000.00	135,000.00	113,229.07	234,553.00	(99,553.00)	-73.7%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			135,000.00	135,000.00	113,229.07	235,099.00	(100,099.00)	-74.1%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			291,734.00	291,734.00	210,644.83	522,755.00		
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	1,050,000.00	1,050,000.00	0.00	1,050,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,050,000.00	1,050,000.00	0.00	1,050,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,050,000.00)	(1,050,000.00)	0.00	(1,050,000.00)		

Resource	Description	2022-23 Projected Totals
9010	Other Restricted Local	11,036,248.00
Total, Restricted Balance		11,036,248.00

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	25,325.80	25,326.00	25,326.00	New
5) TOTAL, REVENUES			0.00	0.00	25,325.80	25,326.00		
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	25,325.80	25,326.00		
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	25,325.80	25,326.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	35,649.00	35,649.00		10,336,716.00	10,301,067.00	28,895.8%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			35,649.00	35,649.00		10,336,716.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			35,649.00	35,649.00		10,336,716.00		
2) Ending Balance, June 30 (E + F1e)			35,649.00	35,649.00		10,362,042.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
c) Committed		9740	35,649.00	35,649.00		10,362,042.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	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%
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								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	25,325.80	25,326.00	25,326.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	25,325.80	25,326.00	25,326.00	New
TOTAL, REVENUES			0.00	0.00	25,325.80	25,326.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(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
7710	State School Facilities Projects	10,362,042.00
Total, Restricted Balance		10,362,042.00

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	6,000.00	6,000.00	5,246.35	10,000.00	4,000.00	66.7%
5) TOTAL, REVENUES			6,000.00	6,000.00	5,246.35	10,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,000.00	6,000.00	5,246.35	10,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	24,104.00	(24,104.00)	New
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	(24,104.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,000.00	6,000.00	5,246.35	(14,104.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,907,803.00	1,907,803.00		1,909,170.00	1,367.00	0.1%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,907,803.00	1,907,803.00		1,909,170.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,907,803.00	1,907,803.00		1,909,170.00		
2) Ending Balance, June 30 (E + F1e)			1,913,803.00	1,913,803.00		1,895,066.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
c) Committed		9740	1,913,803.00	1,913,803.00		1,895,066.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	6,000.00	6,000.00	5,246.35	10,000.00	4,000.00	66.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
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			6,000.00	6,000.00	5,246.35	10,000.00	4,000.00	66.7%
TOTAL, REVENUES			6,000.00	6,000.00	5,246.35	10,000.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	24,104.00	(24,104.00)	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	24,104.00	(24,104.00)	New
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
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	(24,104.00)		

Resource	Description	2022-23 Projected Totals
9010	Other Restricted Local	1,895,066.00
Total, Restricted Balance		1,895,066.00

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	9,188,052.00	9,188,052.00	880,716.59	9,218,052.00	30,000.00	0.3%
5) TOTAL, REVENUES			9,188,052.00	9,188,052.00	880,716.59	9,218,052.00		
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	28,000.00	28,000.00	6,500.00	28,000.00	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	7,283,371.00	7,283,371.00	4,911,857.29	7,283,371.00	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			7,311,371.00	7,311,371.00	4,918,357.29	7,311,371.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,876,681.00	1,876,681.00	(4,037,640.70)	1,906,681.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,050,000.00	1,050,000.00	0.00	1,050,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,050,000.00	1,050,000.00	0.00	1,050,000.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,926,681.00	2,926,681.00	(4,037,640.70)	2,956,681.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	18,999,635.00	18,999,635.00		19,343,539.00	343,904.00	1.8%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,999,635.00	18,999,635.00		19,343,539.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,999,635.00	18,999,635.00		19,343,539.00		
2) Ending Balance, June 30 (E + F1e)			21,926,316.00	21,926,316.00		22,300,220.00		
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	21,926,316.00	21,926,316.00		22,300,220.00		

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								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	6,653,052.00	6,653,052.00	10,144.94	6,653,052.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	35,000.00	35,000.00	39,476.03	65,000.00	30,000.00	85.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	2,500,000.00	2,500,000.00	831,095.62	2,500,000.00	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			9,188,052.00	9,188,052.00	880,716.59	9,218,052.00	30,000.00	0.3%
TOTAL, REVENUES			9,188,052.00	9,188,052.00	880,716.59	9,218,052.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	28,000.00	28,000.00	6,500.00	28,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			28,000.00	28,000.00	6,500.00	28,000.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
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	4,781,624.00	4,781,624.00	2,485,110.29	4,781,624.00	0.00	0.0%
Other Debt Service - Principal		7439	2,501,747.00	2,501,747.00	2,426,747.00	2,501,747.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			7,283,371.00	7,283,371.00	4,911,857.29	7,283,371.00	0.00	0.0%
TOTAL, EXPENDITURES			7,311,371.00	7,311,371.00	4,918,357.29	7,311,371.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	1,050,000.00	1,050,000.00	0.00	1,050,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,050,000.00	1,050,000.00	0.00	1,050,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
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)			1,050,000.00	1,050,000.00	0.00	1,050,000.00		

Resource	Description	2022-23 Projected Totals
9010	Other Restricted Local	22,300,220.00
Total, Restricted Balance		22,300,220.00

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	19.84	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	19.84	0.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.00	0.00	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			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			0.00	0.00	19.84	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 NET POSITION (C + D4)			0.00	0.00	19.84	0.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	7,420.00	7,420.00		7,315.00	(105.00)	-1.4%
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)			7,420.00	7,420.00		7,315.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			7,420.00	7,420.00		7,315.00		
2) Ending Net Position, June 30 (E + F1e)			7,420.00	7,420.00		7,315.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	7,420.00	7,420.00		7,315.00		
OTHER LOCAL REVENUE								
Interest		8660	0.00	0.00	19.84	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								
In-District Premiums/Contributions		8674	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	19.84	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	19.84	0.00		
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			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%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	440.28	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	440.28	0.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	800.00	0.00	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			0.00	0.00	800.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			0.00	0.00	(359.72)	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 NET POSITION (C + D4)			0.00	0.00	(359.72)	0.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	162,775.00	162,775.00		162,727.00	(48.00)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) As of July 1 - Audited (F1a + F1b)			162,775.00	162,775.00		162,727.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			162,775.00	162,775.00		162,727.00		
2) Ending Net Position, June 30 (E + F1e)			162,775.00	162,775.00		162,727.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	162,775.00	162,775.00		162,727.00		
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	440.28	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	440.28	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	440.28	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%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	800.00	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 EXPENSES			0.00	0.00	800.00	0.00	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			0.00	0.00	800.00	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%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%

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

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	7,053.05	7,053.05	7,079.14	7,079.14	26.09	0.0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	7,053.05	7,053.05	7,079.14	7,079.14	26.09	0.0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	18.67	18.67	14.52	14.52	(4.15)	-22.0%
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)	18.67	18.67	14.52	14.52	(4.15)	-22.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	7,071.72	7,071.72	7,093.66	7,093.66	21.94	0.0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH										
B. RECEIPTS			20,447,968.00	15,932,409.00	9,212,080.00	8,238,088.00	2,825,517.00	547,920.00	35,536,976.00	30,785,971.00
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		1,690,924.00	1,690,924.00	3,391,481.00	3,066,461.00	3,043,664.00	3,391,481.00	3,043,664.00	3,043,664.00
Property Taxes	8020-8079		21,808.00	154.00	1,152,090.00		200,684.00	34,373,961.00	133,916.00	
Miscellaneous Funds	8080-8099			(1,046,036.00)	(2,092,074.00)	(1,417,513.00)	(1,394,716.00)	(1,468,830.00)	(1,468,830.00)	(1,468,830.00)
Federal Revenue	8100-8299			2,155.00	327,929.00	14,438.00	33,000.00	4,355.00	1,998,226.00	305.00
Other State Revenue	8300-8599		169,001.00	169,001.00	304,204.00	304,204.00	3,369,477.00	651,266.00	6,267,561.00	266,626.00
Other Local Revenue	8600-8799		251,988.00	234,717.00	518,209.00	486,399.00	605,742.00	783,871.00	430,415.00	386,669.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			2,133,721.00	1,050,915.00	3,601,839.00	2,453,989.00	5,857,851.00	37,736,104.00	10,404,952.00	2,228,434.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		3,011,343.00	3,577,465.00	3,494,117.00	3,574,130.00	3,633,272.00	194,651.00	6,869,525.00	3,518,113.00
Classified Salaries	2000-2999		979,678.00	1,091,993.00	1,182,945.00	1,167,255.00	1,235,556.00	175,453.00	2,268,837.00	1,234,842.00
Employee Benefits	3000-3999		1,681,252.00	1,876,530.00	1,888,150.00	1,894,750.00	1,834,254.00	89,181.00	3,635,968.00	1,863,519.00
Books and Supplies	4000-4999		69,121.00	239,434.00	795,735.00	376,366.00	461,764.00	1,425,510.00	642,396.00	497,855.00
Services	5000-5999		745,962.00	1,274,015.00	569,810.00	1,253,514.00	872,495.00	849,397.00	1,698,320.00	582,833.00
Capital Outlay	6000-6599			66,229.00	28,754.00	2,851.00	40,011.00	47,223.00	23.00	2,806.00
Other Outgo	7000-7499									8,911.00
Interfund Transfers Out	7600-7629									

First Interim
2022-23 Budget
Cashflow Worksheet - Budget Year (1)

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		6,487,356.00	8,125,666.00	7,959,511.00	8,268,866.00	8,077,352.00	2,781,415.00	15,115,069.00	7,708,879.00
TOTAL DISBURSEMENTS										
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199		2,436,711.00	421,490.00	3,378,791.00	2,233,374.00	75,970.00	26,117.00	77,138.00	42,177.00
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	2,436,711.00	421,490.00	3,378,791.00	2,233,374.00	75,970.00	26,117.00	77,138.00	42,177.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599		2,598,635.00	67,068.00	(4,889.00)	1,831,068.00	134,066.00	(8,250.00)	118,026.00	254,353.00
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	2,598,635.00	67,068.00	(4,889.00)	1,831,068.00	134,066.00	(8,250.00)	118,026.00	254,353.00
<u>Nonoperating</u>										
Suspense Clearing	9910		(161,924.00)	354,422.00	3,383,680.00	402,306.00	(58,096.00)	34,367.00	(40,888.00)	(212,176.00)
TOTAL BALANCE SHEET ITEMS		0.00	(161,924.00)	354,422.00	3,383,680.00	402,306.00	(58,096.00)	34,367.00	(40,888.00)	(212,176.00)
E. NET INCREASE/DECREASE (B - C + D)			(4,515,559.00)	(6,720,329.00)	(973,992.00)	(5,412,571.00)	(2,277,597.00)	34,989,056.00	(4,751,005.00)	(5,692,621.00)
F. ENDING CASH (A + E)			15,932,409.00	9,212,080.00	8,238,088.00	2,825,517.00	547,920.00	35,536,976.00	30,785,971.00	25,093,350.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		25,093,350.00	18,398,909.00	39,470,064.00	32,727,761.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	2,270,438.00	2,270,438.00	2,270,438.00	2,270,438.00	0.00		31,444,015.00	31,444,015.00
Property Taxes	8020-8079	(18,130.00)	24,682,945.00	946,857.00	3,851,081.00			65,345,366.00	65,345,366.00
Miscellaneous Funds	8080-8099	(2,879,621.00)	(1,439,815.00)	(1,439,815.00)	(1,105,387.00)			(17,221,467.00)	(17,221,465.00)
Federal Revenue	8100-8299	19,434.00	97,403.00	168,864.00	2,468,453.00			5,134,562.00	5,134,562.00
Other State Revenue	8300-8599	1,232,139.00	2,360,961.00	462,639.00	6,737,880.00			22,294,959.00	22,294,960.00
Other Local Revenue	8600-8799	478,026.00	397,711.00	618,203.00	995,332.00			6,187,282.00	6,187,283.00
Interfund Transfers In	8910-8929				24,104.00			24,104.00	24,104.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		1,102,286.00	28,369,643.00	3,027,186.00	15,241,901.00	0.00	0.00	113,208,821.00	113,208,825.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	3,589,584.00	3,532,049.00	3,823,557.00	4,114,750.00	0.00		42,932,556.00	42,932,555.00
Classified Salaries	2000-2999	1,295,337.00	1,230,461.00	1,192,519.00	1,218,841.00			14,273,717.00	14,273,717.00
Employee Benefits	3000-3999	1,880,280.00	1,862,961.00	1,893,583.00	6,630,735.00			27,031,163.00	27,031,163.00
Books and Supplies	4000-4999	710,656.00	332,180.00	1,004,220.00	11,279,829.00			17,835,066.00	17,835,066.00
Services	5000-5999	881,627.00	613,806.00	723,235.00	2,932,624.00			12,997,638.00	12,997,639.00
Capital Outlay	6000-6599	6,205.00	5,626.00	12,779.00	180,580.00			393,087.00	393,087.00
Other Outgo	7000-7499				1,890,680.00			1,899,591.00	1,899,591.00
Interfund Transfers Out	7600-7629				525,360.00			525,360.00	525,360.00
All Other Financing Uses	7630-7699							0.00	0.00

First Interim
2022-23 Budget
Cashflow Worksheet - Budget Year (1)

Western Placer Unified
Placer County

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
TOTAL DISBURSEMENTS		8,363,689.00	7,577,083.00	8,649,893.00	28,773,399.00	0.00	0.00	117,888,178.00	117,888,178.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	21,312.00	38,578.00	22,504.00	(6,928,962.00)			1,845,200.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	0.00
SUBTOTAL		21,312.00	38,578.00	22,504.00	(6,928,962.00)	0.00	0.00	1,845,200.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(545,650.00)	(240,017.00)	1,142,100.00	(5,007,249.00)			339,261.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		(545,650.00)	(240,017.00)	1,142,100.00	(5,007,249.00)	0.00	0.00	339,261.00	
<u>Nonoperating</u>									
Suspense Clearing	9910	566,962.00	278,595.00	(1,119,596.00)	(1,921,713.00)	0.00	0.00	1,505,939.00	
TOTAL BALANCE SHEET ITEMS		(6,694,441.00)	21,071,155.00	(6,742,303.00)	(15,453,211.00)	0.00	0.00	(3,173,418.00)	(4,679,353.00)
E. NET INCREASE/DECREASE (B - C + D)									
F. ENDING CASH (A + E)		18,398,909.00	39,470,064.00	32,727,761.00	17,274,550.00			17,274,550.00	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH										
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		17,274,550.00	13,140,591.00	11,841,119.00	7,312,705.00	4,240,627.00	(2,560,885.00)	33,732,755.00	25,034,805.00
Property Taxes	8020-8079		1,677,539.00	1,677,539.00	3,628,190.00	3,019,570.00	3,019,570.00	3,628,190.00	3,019,570.00	3,019,570.00
Miscellaneous Funds	8080-8099		23,948.00	171.00	1,171,358.00		144,493.00	34,747,233.00	135,371.00	
Federal Revenue	8100-8299		(1,124,147.00)	(1,124,147.00)	(2,248,295.00)	(1,498,864.00)	(1,498,864.00)	(1,498,864.00)	(1,498,864.00)	(1,498,864.00)
Other State Revenue	8300-8599		1,059.00	1,059.00	161,141.00	7,095.00	16,216.00	2,140.00	981,908.00	150.00
Other Local Revenue	8600-8799				146,843.00	226,506.00	458,701.00	293,983.00	2,829,192.00	120,356.00
Interfund Transfers In	8910-8929		206,851.00	216,378.00	419,139.00	410,485.00	364,726.00	768,134.00	421,774.00	378,907.00
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			1,908,338.00	771,000.00	3,278,376.00	2,164,792.00	2,504,842.00	37,940,816.00	5,888,951.00	2,020,119.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999									
Classified Salaries	2000-2999		3,060,482.00	3,537,483.00	3,612,099.00	3,510,411.00	3,847,211.00	197,866.00	6,983,020.00	3,576,238.00
Employee Benefits	3000-3999		975,184.00	1,119,395.00	1,132,910.00	1,165,791.00	1,243,725.00	178,757.00	2,311,556.00	1,258,092.00
Books and Supplies	4000-4999		1,661,128.00	1,828,721.00	1,845,673.00	1,839,488.00	1,839,594.00	89,277.00	3,639,910.00	1,865,539.00
Services	5000-5999		40,446.00	141,537.00	649,251.00	235,472.00	136,377.00	521,700.00	235,100.00	182,202.00
Capital Outlay	6000-6599		719,771.00	577,372.00	810,665.00	1,021,213.00	398,525.00	688,404.00	1,376,424.00	472,364.00
Other Outgo	7000-7499		4,268.00	5,798.00	4,827.00	5,358.00	5,823.00	5,539.00	3.00	329.00
Interfund Transfers Out	7600-7629						(44,936.00)			8,911.00

First Interim
2022-23 Budget
Cashflow Worksheet - Budget Year (2)

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		6,461,279.00	7,210,306.00	8,055,425.00	7,777,733.00	7,426,319.00	1,681,543.00	14,546,013.00	7,363,675.00
TOTAL DISBURSEMENTS										
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299		4,104,054.00	5,488,391.00	241,300.00	2,530,279.00	110,855.00	26,117.00	77,138.00	42,177.00
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490	0.00	4,104,054.00	5,488,391.00	241,300.00	2,530,279.00	110,855.00	26,117.00	77,138.00	42,177.00
SUBTOTAL										
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599		3,685,072.00	348,557.00	(7,335.00)	(10,584.00)	1,990,890.00	(8,250.00)	118,026.00	254,353.00
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690	0.00	3,685,072.00	348,557.00	(7,335.00)	(10,584.00)	1,990,890.00	(8,250.00)	118,026.00	254,353.00
SUBTOTAL										
<u>Nonoperating</u>										
Suspense Clearing	9910	0.00	418,982.00	5,139,834.00	248,635.00	2,540,863.00	(1,880,035.00)	34,367.00	(40,888.00)	(212,176.00)
TOTAL BALANCE SHEET ITEMS										
E. NET INCREASE/DECREASE (B - C + D)			(4,133,959.00)	(1,299,472.00)	(4,528,414.00)	(3,072,078.00)	(6,801,512.00)	36,293,640.00	(8,697,950.00)	(5,555,732.00)
F. ENDING CASH (A + E)			13,140,591.00	11,841,119.00	7,312,705.00	4,240,627.00	(2,560,885.00)	33,732,755.00	25,034,805.00	19,479,073.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

First Interim
2022-23 Budget
Cashflow Worksheet - Budget Year (2)

Western Placer Unified
Placer County

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		19,479,073.00	13,925,297.00	34,879,812.00	29,212,768.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	3,628,190.00	3,019,570.00	3,019,570.00	3,628,190.00			35,985,258.00	35,985,257.00
Property Taxes	8020-8079	(18,327.00)	24,950,981.00	957,139.00	3,942,595.00			66,054,962.00	66,054,962.00
Miscellaneous Funds	8080-8099	(2,938,502.00)	(1,469,255.00)	(1,469,255.00)	(829,829.00)			(17,573,603.00)	(17,573,601.00)
Federal Revenue	8100-8299	9,550.00	47,863.00	82,978.00	1,212,973.00			2,523,073.00	2,523,073.00
Other State Revenue	8300-8599	556,191.00	1,065,744.00	208,837.00	4,157,648.00			10,064,001.00	10,064,000.00
Other Local Revenue	8600-8799	468,429.00	389,727.00	605,792.00	1,412,724.00			6,063,066.00	6,063,067.00
Interfund Transfers In	8910-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		1,705,531.00	28,004,630.00	3,405,061.00	13,524,301.00	0.00	0.00	103,116,757.00	103,116,758.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	3,648,890.00	3,590,404.00	3,886,728.00	4,191,038.00			43,641,870.00	43,641,871.00
Classified Salaries	2000-2999	1,319,726.00	1,253,629.00	1,214,972.00	1,368,735.00			14,542,472.00	14,542,473.00
Employee Benefits	3000-3999	1,882,318.00	1,864,981.00	1,895,636.00	6,808,203.00			27,060,468.00	27,060,468.00
Books and Supplies	4000-4999	260,082.00	121,569.00	367,519.00	3,635,919.00			6,527,174.00	6,527,173.00
Services	5000-5999	714,525.00	497,467.00	586,155.00	2,671,208.00			10,534,093.00	10,534,093.00
Capital Outlay	6000-6599	728.00	660.00	1,499.00	11,273.00			46,105.00	46,104.00
Other Outgo	7000-7499				1,935,616.00			1,899,591.00	1,899,591.00
Interfund Transfers Out	7600-7629				525,360.00			525,360.00	525,360.00
All Other Financing Uses	7630-7699							0.00	

Western Placer Unified
Placer County
First Interim
2022-23 Budget
Cashflow Worksheet - Budget Year (2)

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
TOTAL DISBURSEMENTS		7,826,269.00	7,328,710.00	7,952,509.00	21,147,352.00	0.00	0.00	104,777,133.00	104,777,133.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	21,312.00	38,578.00	22,504.00	(6,928,962.00)			5,773,743.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		21,312.00	38,578.00	22,504.00	(6,928,962.00)	0.00	0.00	5,773,743.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(545,650.00)	(240,017.00)	1,142,100.00	(5,007,249.00)			1,719,913.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		(545,650.00)	(240,017.00)	1,142,100.00	(5,007,249.00)	0.00	0.00	1,719,913.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		566,962.00	278,595.00	(1,119,596.00)	(1,921,713.00)	0.00	0.00	4,053,830.00	
E. NET INCREASE/DECREASE (B - C + D)		(5,553,776.00)	20,954,515.00	(5,667,044.00)	(9,544,764.00)	0.00	0.00	2,393,454.00	(1,660,375.00)
F. ENDING CASH (A + E)		13,925,297.00	34,879,812.00	29,212,768.00	19,668,004.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								19,668,004.00	

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	117,888,178.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	7,978,493.00
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	101,183.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	393,087.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	525,360.00
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	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				1,019,630.00
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	331,559.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				109,221,614.00
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)*				7,093.66
B. Expenditures per ADA (Line I.E divided by Line II.A)				15,397.07
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.)	82,066,178.47		12,356.48	
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00		0.00	
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	82,066,178.47		12,356.48	
B. Required effort (Line A.2 times 90%)	73,859,560.62		11,120.83	

C. Current year expenditures (Line I.E and Line II.B)	109,221,614.00	15,397.07
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2024-25 may be reduced by the lower of the two percentages)	0.00%	0.00%
*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA.		

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

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	78,147,266.00	6.27%	83,045,968.00	5.14%	87,310,741.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	1,889,787.00	0.00%	1,889,787.00	0.00%	1,889,787.00
4. Other Local Revenues	8600-8799	1,371,344.00	(7.29%)	1,271,344.00	0.00%	1,271,344.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(14,144,619.00)	1.84%	(14,404,199.00)	1.11%	(14,563,839.00)
6. Total (Sum lines A1 thru A5c)		67,263,778.00	6.75%	71,802,900.00	5.72%	75,908,033.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries				36,139,229.00		37,112,661.00
a. Base Salaries				566,602.00		571,301.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				406,830.00		230,373.00
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	36,139,229.00	2.69%	37,112,661.00	2.16%	37,914,335.00
2. Classified Salaries				9,103,683.00		9,364,381.00
a. Base Salaries				131,881.00		136,165.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				128,817.00		10,538.00
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	9,103,683.00	2.86%	9,364,381.00	1.57%	9,511,084.00
3. Employee Benefits	3000-3999	17,671,143.00	.91%	17,832,585.00	1.45%	18,091,940.00
4. Books and Supplies	4000-4999	7,391,390.00	(52.30%)	3,525,484.00	5.67%	3,725,484.00
5. Services and Other Operating Expenditures	5000-5999	7,527,776.00	(6.98%)	7,002,106.00	0.00%	7,002,106.00
6. Capital Outlay	6000-6999	53,733.00	(44.17%)	30,000.00	0.00%	30,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	25,000.00	0.00%	25,000.00	0.00%	25,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,306,132.00)	(22.77%)	(1,781,054.00)	0.00%	(1,781,054.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	525,360.00	0.00%	525,360.00	55.40%	816,406.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		76,131,182.00	(3.28%)	73,636,523.00	2.31%	75,335,301.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(8,867,404.00)		(1,833,623.00)		572,732.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		15,709,782.00		6,842,378.00		5,008,755.00
2. Ending Fund Balance (Sum lines C and D1)		6,842,378.00		5,008,755.00		5,581,487.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	5,000.00		5,000.00		5,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
1. Reserve for Economic Uncertainties	9789	3,536,645.00		3,137,602.00		3,190,414.00
2. Unassigned/Unappropriated	9790	3,300,733.00		1,866,153.00		2,386,073.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		6,842,378.00		5,008,755.00		5,581,487.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,536,645.00		3,137,602.00		3,190,414.00
c. Unassigned/Unappropriated	9790	3,300,733.00		1,866,153.00		2,386,073.00
(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)		6,837,378.00		5,003,755.00		5,576,487.00
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.						
23/24 certificated: add 3.0 FTE teaching staff, 1 high school VP; 24/25 certificated: add 2.0 FTE teaching staff. 23/24 classified: Add 3.9 FTE at district office and school sites 24/25 classified: Add 3-hour library clerk at TBHS.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	1,420,650.00	0.00%	1,420,650.00	0.00%	1,420,650.00
2. Federal Revenues	8100-8299	5,134,562.00	(50.86%)	2,523,073.00	0.00%	2,523,073.00
3. Other State Revenues	8300-8599	20,405,173.00	(59.94%)	8,174,213.00	0.00%	8,174,213.00
4. Other Local Revenues	8600-8799	4,815,939.00	(.50%)	4,791,723.00	0.00%	4,791,723.00
5. Other Financing Sources						
a. Transfers In	8900-8929	24,104.00	(100.00%)	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	14,144,619.00	1.84%	14,404,199.00	1.11%	14,563,839.00
6. Total (Sum lines A1 thru A5c)		45,945,047.00	(31.84%)	31,313,858.00	.51%	31,473,498.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries				6,793,326.00		6,469,409.00
a. Base Salaries				102,579.00		97,688.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				(426,496.00)		0.00
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	6,793,326.00	(4.77%)	6,469,409.00	1.51%	6,567,097.00
2. Classified Salaries				5,170,034.00		5,079,631.00
a. Base Salaries				71,863.00		70,607.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				(162,266.00)		0.00
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,170,034.00	(1.75%)	5,079,631.00	1.39%	5,150,238.00
3. Employee Benefits	3000-3999	9,360,020.00	(1.76%)	9,195,748.00	.17%	9,211,256.00
4. Books and Supplies	4000-4999	10,443,676.00	(71.26%)	3,001,689.00	0.00%	3,001,689.00
5. Services and Other Operating Expenditures	5000-5999	5,469,863.00	(35.43%)	3,531,987.00	0.00%	3,531,987.00
6. Capital Outlay	6000-6999	339,354.00	(95.25%)	16,104.00	0.00%	16,104.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,000,000.00	0.00%	2,000,000.00	0.00%	2,000,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,180,723.00	(24.08%)	1,655,645.00	0.00%	1,655,645.00
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 (Explain in Section F below)				1.00		1.00
11. Total (Sum lines B1 thru B10)		41,756,996.00	(25.88%)	30,950,214.00	.59%	31,134,017.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		4,188,051.00		363,644.00		339,481.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		6,128,605.00		10,316,656.00		10,680,300.00
2. Ending Fund Balance (Sum lines C and D1)		10,316,656.00		10,680,300.00		11,019,781.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	10,316,656.00		10,680,300.00		11,019,781.00
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 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		10,316,656.00		10,680,300.00		11,019,781.00
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.						
23/24 certificated: eliminate prior year one-time and carry over budgets;						
23/24 classified: eliminate prior year one-time and carry over budgets						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	79,567,916.00	6.16%	84,466,618.00	5.05%	88,731,391.00
2. Federal Revenues	8100-8299	5,134,562.00	(50.86%)	2,523,073.00	0.00%	2,523,073.00
3. Other State Revenues	8300-8599	22,294,960.00	(54.86%)	10,064,000.00	0.00%	10,064,000.00
4. Other Local Revenues	8600-8799	6,187,283.00	(2.01%)	6,063,067.00	0.00%	6,063,067.00
5. Other Financing Sources						
a. Transfers In	8900-8929	24,104.00	(100.00%)	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		113,208,825.00	(8.91%)	103,116,758.00	4.14%	107,381,531.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries				42,932,555.00		43,582,070.00
a. Base Salaries				669,181.00		668,989.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				(19,666.00)		230,373.00
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	42,932,555.00	1.51%	43,582,070.00	2.06%	44,481,432.00
2. Classified Salaries				14,273,717.00		14,444,012.00
a. Base Salaries				203,744.00		206,772.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				(33,449.00)		10,538.00
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	14,273,717.00	1.19%	14,444,012.00	1.50%	14,661,322.00
3. Employee Benefits	3000-3999	27,031,163.00	(.01%)	27,028,333.00	1.02%	27,303,196.00
4. Books and Supplies	4000-4999	17,835,066.00	(63.40%)	6,527,173.00	3.06%	6,727,173.00
5. Services and Other Operating Expenditures	5000-5999	12,997,639.00	(18.95%)	10,534,093.00	0.00%	10,534,093.00
6. Capital Outlay	6000-6999	393,087.00	(88.27%)	46,104.00	0.00%	46,104.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,025,000.00	0.00%	2,025,000.00	0.00%	2,025,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(125,409.00)	0.00%	(125,409.00)	0.00%	(125,409.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	525,360.00	0.00%	525,360.00	55.40%	816,406.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				1.00		1.00
11. Total (Sum lines B1 thru B10)		117,888,178.00	(11.28%)	104,586,737.00	1.80%	106,469,318.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(4,679,353.00)		(1,469,979.00)		912,213.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		21,838,387.00		17,159,034.00		15,689,055.00
2. Ending Fund Balance (Sum lines C and D1)		17,159,034.00		15,689,055.00		16,601,268.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	5,000.00		5,000.00		5,000.00
b. Restricted	9740	10,316,656.00		10,680,300.00		11,019,781.00
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	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,536,645.00		3,137,602.00		3,190,414.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
2. Unassigned/Unappropriated	9790	3,300,733.00		1,866,153.00		2,386,073.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		17,159,034.00		15,689,055.00		16,601,268.00
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	3,536,645.00		3,137,602.00		3,190,414.00
c. Unassigned/Unappropriated	9790	3,300,733.00		1,866,153.00		2,386,073.00
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)		6,837,378.00		5,003,755.00		5,576,487.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5.80%		4.78%		5.24%
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)						
		7,079.14		7,187.96		7,298.25
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		117,888,178.00		104,586,737.00		106,469,318.00
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)		117,888,178.00		104,586,737.00		106,469,318.00
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)		3,536,645.34		3,137,602.11		3,194,079.54
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)		3,536,645.34		3,137,602.11		3,194,079.54
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(125,409.00)				
Other Sources/Uses Detail					24,104.00	525,360.00		
Fund Reconciliation								
081 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	7,852.00	0.00				
Other Sources/Uses Detail					25,380.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	117,557.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					500,000.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					111,148.00	111,148.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	1,050,000.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						

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

31 66951 000000
Form SIAI
D81ZZ15EH7(2022-23)

Western Placer Unified
Placer County

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				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00			0.00	24,104.00		
Other Sources/Uses Detail								
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00			1,050,000.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00		0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00		0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00	0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail					0.00			
Other Sources/Uses Detail								
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00			0.00			
Other Sources/Uses Detail								
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	125,409.00	(125,409.00)	1,710,612.00	1,710,612.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since 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	First Interim	Percent Change	Status
		Budget (Form 01CS, Item 1A)	Projected Year Totals (Form AI, Lines A4 and C4)		
Current Year (2022-23)	District Regular	7,053.05	7,079.14		
	Charter School	0.00	0.00		
	Total ADA	7,053.05	7,079.14	.4%	Met
1st Subsequent Year (2023-24)	District Regular	7,108.00	7,187.96		
	Charter School				
	Total ADA	7,108.00	7,187.96	1.1%	Met
2nd Subsequent Year (2024-25)	District Regular	7,179.00	7,298.25		
	Charter School				
	Total ADA	7,179.00	7,298.25	1.7%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. **CRITERION: Enrollment**

STANDARD: Projected enrollment for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since 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		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2022-23)	District Regular	7,369.00		
	Charter School			
	Total Enrollment	7,369.00	7,531.00	2.2%
1st Subsequent Year (2023-24)	District Regular	7,443.00	7,606.00	
	Charter School			
	Total Enrollment	7,443.00	7,606.00	2.2%
2nd Subsequent Year (2024-25)	District Regular	7,517.00	7,682.00	
	Charter School			
	Total Enrollment	7,517.00	7,682.00	2.2%

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)

22/23 enrollment is based on actual CBEDS. 23/24 and 24/25 each assume a 1% increase in enrollment over the prior year.

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	Enrollment	Historical Ratio of ADA to Enrollment
		Unaudited Actuals (Form A, Lines A4 and C4)	CBEDS Actual (Form 01CS, Item 2A)	
Third Prior Year (2019-20)	District Regular	6,947	7,206	
	Charter School			
	Total ADA/Enrollment	6,947	7,206	96.4%
Second Prior Year (2020-21)	District Regular	6,947	7,034	
	Charter School			
	Total ADA/Enrollment	6,947	7,034	98.8%
First Prior Year (2021-22)	District Regular	6,676	7,296	
	Charter School			
	Total ADA/Enrollment	6,676	7,296	91.5%
Historical Average Ratio:				95.6%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):				96.1%

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

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

Fiscal Year		Estimated P-2 ADA	Enrollment	Ratio of ADA to Enrollment	Status
		(Form AI, Lines A4 and C4)	CBEDS/Projected (Criterion 2, Item 2A)		
Current Year (2022-23)	District Regular	7,079	7,531		
	Charter School	0			
	Total ADA/Enrollment	7,079	7,531	94.0%	Met
1st Subsequent Year (2023-24)	District Regular	7,188	7,606		
	Charter School				
	Total ADA/Enrollment	7,188	7,606	94.5%	Met
2nd Subsequent Year (2024-25)	District Regular	7,298	7,682		
	Charter School				
	Total ADA/Enrollment	7,298	7,682	95.0%	Met

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

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

1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals		
	Current Year (2022-23)	93,158,405.00		
1st Subsequent Year (2023-24)	98,016,380.00	102,040,219.00	4.1%	Not Met
2nd Subsequent Year (2024-25)	102,413,045.00	106,663,407.00	4.2%	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)

The 22/23 adopted budget reflected an LCFF augmentation of 3.30%. This augmentation actually ended up to be 6.70%, a sizeable increase. Additionally, due to increased enrollment, 22/23 projected ADA increased by 26 over adopted. These increases carry over to 23/24 and 24/25 as well.

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits	Total Expenditures	
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	
Third Prior Year (2019-20)	47,042,207.44	53,048,320.02	88.7%
Second Prior Year (2020-21)	49,344,108.50	55,406,554.54	89.1%
First Prior Year (2021-22)	51,556,836.47	58,281,072.99	88.5%
	Historical Average Ratio:		88.7%

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3%	3%	3%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	85.7% to 91.7%	85.7% to 91.7%	85.7% to 91.7%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)			Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits	Total Expenditures			
	(Form 01, Objects 1000-3999) (Form MYPI, Lines B1-B3)	(Form 01, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)			
Current Year (2022-23)	62,914,055.00	75,605,822.00	83.2%	Not Met	
1st Subsequent Year (2023-24)	64,309,627.00	73,111,163.00	88.0%	Met	
2nd Subsequent Year (2024-25)	65,517,359.00	74,518,895.00	87.9%	Met	

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

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

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

Explanation:
(required if NOT met)

The district has over \$7.0 million in federal, state, local, school and department carry over budgeted in the 4xxx objects. Unencumbered carry over amounts are always budgeted in the 4xxx and then moved to other objects as they are spent.

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	First Interim	Percent Change	Change Is Outside Explanation Range
	Budget (Form 01CS, Item 6B)	Projected Year Totals (Fund 01) (Form MYPI)		
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2022-23)	2,642,441.00	5,134,562.00	94.3%	Yes
1st Subsequent Year (2023-24)	2,540,105.00	2,523,073.00	-7.7%	No
2nd Subsequent Year (2024-25)	2,540,105.00	2,523,073.00	-7.7%	No

Explanation:
(required if Yes)

Carry over of prior-year federal programs such as Title I (\$290k), CSI (\$135k), ESSER & GEER funds (\$1.4 million), IDEA (\$280k), Title II (\$105k), Title III (\$84k), Title IV (\$137k).

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2022-23)	8,505,393.00	22,294,960.00	162.1%	Yes
1st Subsequent Year (2023-24)	7,985,035.00	10,064,000.00	26.0%	Yes
2nd Subsequent Year (2024-25)	7,985,035.00	10,064,000.00	26.0%	Yes

Explanation:
(required if Yes)

Increased transportation funding \$500k; increased ELO-P revenue \$1.56 million; increased state ERMH \$45k, Art, Music & Inst Materials BG \$4.45 million; Learning Recovery BG \$5.43 million; Ethnic Studies \$62k, Alternative Dispute Resolution \$95k. 22-23 carry over: ASES \$274k, CTEIG \$295k; Strong Workforce \$90k; In Person Instruction \$820k; Universal PK planning \$168k. 23-24 and 24-25: Continuation of increased transportation funding and increased ELO-P revenue.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2022-23)	5,584,063.00	6,187,283.00	10.8%	Yes
1st Subsequent Year (2023-24)	5,584,063.00	6,063,067.00	8.6%	Yes
2nd Subsequent Year (2024-25)	5,584,063.00	6,063,067.00	8.6%	Yes

Explanation:
(required if Yes)

Increase in projected AB602 allocation - \$305k, increased interest revenue \$40k, one-time workers compensation dividend \$100k, student AP test fees \$50k, Safety grant \$20k, wellness grant \$25k. All of these continue except the \$100k workers compensation dividend.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2022-23)	7,111,896.00	17,835,066.00	150.8%	Yes
1st Subsequent Year (2023-24)	4,840,442.00	6,527,173.00	34.8%	Yes
2nd Subsequent Year (2024-25)	5,040,442.00	6,727,173.00	33.5%	Yes

Explanation:
(required if Yes)

22-23: \$7.0 million federal, state, local, school and department carry over funds added to the budget; \$2.4 million ELOP funding; \$745k Art, Music & Instructional Materials Block Grant; \$990k Learning Recovery BG; increase in gas, diesel and bus parts \$140k; state & local program allocations \$110k. Netted against decreases for reduction in supplemental funds due to lower unduplicated counts (\$260k) and reallocation of special education budget (\$480k). For 23-24 and 24-25, ELOP funding continues, reduced by the \$280k supplemental and the \$480k special education reductions.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2022-23)	9,474,089.00	12,997,639.00	37.2%	Yes
1st Subsequent Year (2023-24)	9,474,089.00	10,534,093.00	11.2%	Yes
2nd Subsequent Year (2024-25)	9,474,089.00	10,534,093.00	11.2%	Yes

Explanation:
(required if Yes)

22-23: \$2.1 million federal, state, local, school and department carry over funds added to the budget; \$615k increase in NPAs and NPSs; \$240k Learning Recovery Block Grant, \$140k RRM projects, \$110k increase in utilities (electricity), \$200k in other miscellaneous increases. 23-24 and 24-25: continue all increases except carry over and Learning Recovery block grant.

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	First Interim	Percent Change	Status
	Budget	Projected Year Totals		
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2022-23)	16,731,897.00	33,616,805.00	100.9%	Not Met
1st Subsequent Year (2023-24)	16,109,203.00	18,650,140.00	15.8%	Not Met
2nd Subsequent Year (2024-25)	16,109,203.00	18,650,140.00	15.8%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2022-23)	16,585,985.00	30,832,705.00	85.9%	Not Met
1st Subsequent Year (2023-24)	14,314,531.00	17,061,266.00	19.2%	Not Met
2nd Subsequent Year (2024-25)	14,514,531.00	17,261,266.00	18.9%	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.

<p>Explanation: Federal Revenue (linked from 6A if NOT met)</p>	<p>Carry over of prior-year federal programs such as Title I (\$290k), CSI (\$135k), ESSER & GEER funds (\$1.4 million), IDEA (\$280k), Title II (\$105k), Title III (\$84k), Title IV (\$137k).</p>
<p>Explanation: Other State Revenue (linked from 6A if NOT met)</p>	<p>Increased transportation funding \$500k; increased ELO-P revenue \$1.56 million; increased state ERMH \$45k, Art, Music & Inst Materials BG \$4.45 million; Learning Recovery BG \$5.43 million; Ethnic Studies \$62k, Alternative Dispute Resolution \$95k. 22-23 carry over: ASES \$274k, CTEIG \$285k; Strong Workforce \$90k; In Person Instruction \$820k; Universal PK planning \$168k. 23-24 and 24-25: Continuation of increased transportation funding and increased ELO-P revenue.</p>
<p>Explanation: Other Local Revenue (linked from 6A if NOT met)</p>	<p>Increase in projected AB602 allocation - \$305k, increased interest revenue \$40k, one-time workers compensation dividend \$100k, student AP test fees \$50k, Safety grant \$20k, wellness grant \$25k. All of these continue except the \$100k workers compensation dividend.</p>

- 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.

<p>Explanation: Books and Supplies (linked from 6A if NOT met)</p>	<p>22-23: \$7.0 million federal, state, local, school and department carry over funds added to the budget; \$2.4 million ELOP funding; \$745k Art, Music & Instructional Materials Block Grant; \$990k Learning Recovery BG; increase in gas, diesel and bus parts \$140k; state & local program allocations \$110k. Netted against decreases for reduction in supplemental funds due to lower unduplicated counts (\$260k) and reallocation of special education budget (\$480k). For 23-24 and 24-25, ELOP funding continues, reduced by the \$260k supplemental and the \$480k special education reductions.</p>
<p>Explanation: Services and Other Exps (linked from 6A if NOT met)</p>	<p>22-23: \$2.1 million federal, state, local, school and department carry over funds added to the budget; \$615k increase in NPAs and NPSs; \$240k Learning Recovery Block Grant, \$140k RRM projects, \$110k increase in utilities (electricity), \$200k in other miscellaneous increases. 23-24 and 24-25: continue all increases except carry over and Learning Recovery block grant.</p>

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	2,715,183.81	3,039,303.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		2,637,533.00	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District's Available Reserve Percentages (Criterion 10C, Line 9)	5.8%	4.8%	5.2%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.9%	1.6%	1.7%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2022-23)	(8,867,404.00)	76,131,182.00	11.6%	Not Met
1st Subsequent Year (2023-24)	(1,833,623.00)	73,636,523.00	2.5%	Not Met
2nd Subsequent Year (2024-25)	572,732.00	75,335,301.00	N/A	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)

22-23: Approx. \$11 million in carry over of programs subject to ending fund balance and site/department carry over. Additionally, we have increased staff due mostly to the opening of a new district high school; it will take a few years for revenues to catch up. We still project to maintain a 5.2% EFB in 23-24 and to increase EFB in 24-25.

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals		Status
	(Form 011, Line F2)	(Form MYPI, Line D2)	
Current Year (2022-23)	17,159,034.00		Met
1st Subsequent Year (2023-24)	15,689,055.00		Met
2nd Subsequent Year (2024-25)	16,601,268.00		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)

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

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

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

Fiscal Year	Ending Cash Balance General Fund		Status
	(Form CASH, Line F, June Column)		
Current Year (2022-23)	17,274,550.00		Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	7,079.14	7,187.96	7,298.25
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):

No

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

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

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	117,888,178.00	104,586,737.00	106,469,318.00
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)	117,888,178.00	104,586,737.00	106,469,318.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	3,536,645.34	3,137,602.11	3,194,079.54

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

0.00	0.00	0.00
3,536,645.34	3,137,602.11	3,194,079.54

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year	1st Subsequent Year	2nd Subsequent Year
	Projected Year Totals (2022-23)	(2023-24)	(2024-25)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	3,536,645.00	3,137,602.00	3,190,414.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	3,300,733.00	1,866,153.00	2,386,073.00
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)	6,837,378.00	5,003,755.00	5,576,487.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.80%	4.78%	5.24%
District's Reserve Standard (Section 10B, Line 7):	3,536,645.34	3,137,602.11	3,194,079.54
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since 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)?

No

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

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since 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)	(12,766,624.00)	(14,144,619.00)	10.8%	1,377,995.00	Not Met
1st Subsequent Year (2023-24)	(12,894,034.00)	(14,404,199.00)	11.7%	1,510,165.00	Not Met
2nd Subsequent Year (2024-25)	(13,027,142.00)	(14,563,839.00)	11.8%	1,536,697.00	Not Met

1b. Transfers In, General Fund *					
Current Year (2022-23)	0.00	24,104.00	New	24,104.00	Not Met
1st Subsequent Year (2023-24)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2024-25)	0.00	0.00	0.0%	0.00	Met

1c. Transfers Out, General Fund *					
Current Year (2022-23)	25,360.00	525,360.00	1,971.6%	500,000.00	Not Met
1st Subsequent Year (2023-24)	25,360.00	525,360.00	1,971.6%	500,000.00	Not Met
2nd Subsequent Year (2024-25)	442,548.00	816,406.00	84.5%	373,858.00	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)

At adopted budget, the district's salaries and expenditures did not reflect the 8.56% compensation increase arrived at by all groups. These costs were reserved as a component of ending unrestricted fund balance. This increase, along with the NPS/NPA increases and addition of staff, have increased the district's special education contribution by nearly \$1 million even after applying the increase in AB602 funds. Additionally, based on carry over and increased expenditures, the district's projected RRM contribution increased by \$400k. These increases will continue into subsequent fiscal years.

- 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)

This is a transfer to the general fund from Fund 40 to cover expenditures made for the district's Outdoor Learning Environment.

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)

Since adopted budget, administration made the decision to contribute \$500k per year to the Deferred Maintenance fund.

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)

Total Annual Payments:	17,717,755	17,774,431	17,994,835	125,800,076
Has total annual payment increased over prior year (2021-22)?	Yes	Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Each year the payments increase slightly until 24-25, at which time the full principal amount of the Bond Anticipation Notes is paid.

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?

No

	Budget Adoption (Form 01CS, Item S7A)	First Interim
2 OPEB Liabilities		
a. Total OPEB liability	8,560,691.00	8,560,691.00
b. OPEB plan(s) fiduciary net position (if applicable)	6,210,713.00	6,210,713.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	2,349,978.00	2,349,978.00

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

Actuarial	Actuarial
Jun 30, 2021	Jun 30, 2021

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

	Budget Adoption (Form 01CS, Item S7A)	First Interim	
3 OPEB Contributions			
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method			
Current Year (2022-23)		0.00	Data must be entered.
1st Subsequent Year (2023-24)		0.00	Data must be entered.
2nd Subsequent Year (2024-25)			Data must be entered.

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)	204,928.00	205,785.00
1st Subsequent Year (2023-24)	204,928.00	205,785.00
2nd Subsequent Year (2024-25)	204,928.00	205,785.00

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

Current Year (2022-23)	250,679.00	250,679.00
1st Subsequent Year (2023-24)	312,831.00	312,831.00
2nd Subsequent Year (2024-25)	415,513.00	415,513.00

d. Number of retirees receiving OPEB benefits

Current Year (2022-23)	17	17
1st Subsequent Year (2023-24)	17	17
2nd Subsequent Year (2024-25)	17	17

4. Comments:



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

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. 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)
- b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities?
- c. If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions?

2 Self-Insurance Liabilities

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

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:

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?

Yes

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of certificated (non-management) full-time-equivalent (FTE) positions	369.5	387.0	391.0	393.0

1a. Have any salary and benefit negotiations been settled since budget adoption?

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since 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

--

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

Yes	Yes	Yes
4,949,523	5,007,219	5,036,067
100.0%	100.0%	100.0%
11.9%	1.2%	.6%

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:

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

Certificated (Non-management) Step and Column Adjustments

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

Yes	Yes	Yes
495,098	501,344	508,915
1.5%	1.5%	1.5%

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

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

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

Yes	Yes	Yes
Yes	Yes	Yes

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

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

Yes

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of classified (non-management) FTE positions	266.6	300.0	302.9	302.9

1a. Have any salary and benefit negotiations been settled since budget adoption?

n/a

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

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since 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 1st Subsequent Year 2nd Subsequent Year
(2022-23) (2023-24) (2024-25)

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

--	--	--

One Year Agreement

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

Multiyear Agreement

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

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

Negotiations Not Settled

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

[]

7. Amount included for any tentative salary schedule increases

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

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

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

Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Yes	Yes	Yes
2,553,701	2,609,954	2,609,954
100.0%	100.0%	100.0%
12.3%	2.2%	0.0%

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?

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

If Yes, explain the nature of the new costs:

No		

Classified (Non-management) Step and Column Adjustments

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

Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Yes	Yes	Yes
177,636	179,879	181,568
1.6%	1.4%	1.4%

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

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

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

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.):

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?

Yes

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of management, supervisor, and confidential FTE positions	66.0	71.7	72.7	72.7

1a. Have any salary and benefit negotiations been settled since budget adoption?

n/a

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

No

If Yes, complete questions 3 and 4.

Negotiations Settled Since 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

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

4. Amount included for any tentative salary schedule increases

--	--	--

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

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

967,649	982,073	982,073
100.0%	100.0%	100.0%
12.0%	1.5%	0.0%

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?
2. Cost of step & column adjustments
3. Percent change in step and column over prior year

Yes	Yes	Yes
142,780	145,250	147,763
1.7%	1.7%	1.7%

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

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

Yes	Yes	Yes
65,700	68,100	68,100
23.4%	3.7%	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?

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)
- A2.** Is the system of personnel position control independent from the payroll system?
- A3.** Is enrollment decreasing in both the prior and current fiscal years?
- A4.** Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?
- 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?
- A6.** Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?
- A7.** Is the district's financial system independent of the county office system?
- 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.)
- A9.** Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review
