



Cupertino Union School District

2022-2023 Second Interim Budget & SACS Report



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DISTRICT PRIORITIES

Academic Excellence

Support each child in demonstrating the skills, competencies and characteristics embedded in the District's Strategic Plan and the CUSD Portrait of a Learner. Provide the resources to support students to thrive academically, socially, emotionally and in physical fitness by supporting the Whole Child and fostering engaging, positive, safe learning environments.

Stakeholder Engagement and Involvement

Actively engage all Stakeholders (staff, students, families, community) in supporting the implementation of the CUSD Strategic Plan and bringing our plan to life across our community.

District Sustainability

Develop a long-term fiscal plan that sustains the financial needs of the District to support staff and students and provide resources throughout declining enrollment.

CUPERTINO UNION SCHOOL DISTRICT

2022-2023 SECOND INTERIM BUDGET

TABLE OF CONTENTS

PART I OVERVIEW	Pages
Budget Calendar	4
Basis of Budget Presentation - by Fund	5
Standardized Account Code Structure (SACS)	7
Chart of Accounts	8
Average Daily Attendance & Historic Data	9
CBEDS	10
ADA	11
CBEDS vs ADA	12
Average Daily Attendance P-2	13
 PART II SECOND INTERIM BUDGET SUMMARY	
Revenue Pie Chart	14
Expenditure Pie Chart	15
Summary of All Funds	16
Budget at a Glance - General Fund	18
Multi-year Projections	19
Assumptions used in Multi-year Projections	20
CEEF Grant Year to Date Report	22
 PART III FTE Summary by Fund/Object	23
 PART IV 2022-2023 SECOND INTERIM BUDGET SACS REPORT	26

2022-2023 Budget Development Calendar (Board Approved 1.13.22)

Phase I

May 25, 2022	Budget Advisory Committee Meeting (2021-22 Second Interim and May Revise)
June 9, 2022	2022-2023 Preliminary Budget/Assumptions to the Board (May Revision and Hold Public Hearing on Budget Adoption)
June 16, 2022	Board Adoption of 2022-2023 District Budget and LCAP

Phase II

August 11, 2022	Present 2022-2023 Revised Budget (45 Days after based on final State Budget) to the Board for approval
Sept. 8, 2022	Present 2021-2022 Unaudited Actuals to the Board
Sept. 28, 2022	Budget Advisory Committee Meeting (Approved 2022-2023 Budget)
December 8, 2022	Present 2022-2023 First Interim Budget to the Board
December 15, 2022	Present 2022-2023 First Interim Budget to the Board for approval

Phase III

January 12, 2023	Present 2021-2022 Audit Report to the Board
January 19, 2023	Present Governor's 2023-2024 January budget proposal to the Board
January 25, 2023	Budget Advisory Committee Meeting (2022-2023 First Interim)
March 7, 2023 Special Meeting	Present 2022-2023 Second Interim Budget to the Board
March 9, 2023	Present 2022-2023 Second Interim Budget to the Board for approval
May 24, 2023	Budget Advisory Committee Meeting (2022-2023 Second Interim and May Revise)

BASIS FOR BUDGET PRESENTATION – BY FUND

The accounting system of Cupertino Union School District is organized and operated on the basis of self-balancing accounts, which comprise its assets, liabilities and fund balances, revenues and expenditures as appropriate. District resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The various types of funds, as defined by the California State Accounting Manual, are as follows:

General Funds (Funds 01-09):

The general funds are used to account for the ordinary operations of the district. All transactions except those required or permitted by law to be in another fund are accounted for in these funds. These funds are divided into unrestricted and restricted general funds. The unrestricted general funds are used to account for those projects and activities that are funded with unrestricted revenues. The restricted general funds are used to account for those projects and activities that are funded by external revenue sources that are legally restricted by the donor to specific purposes. The district's unrestricted general funds comprise *General Fund (Fund 01)* and *Non-Prop 20 Lottery (Fund 09)*. The restricted general funds comprise *Special Education (Fund 07)* and *Prop 20 Lottery, Local Revenues and Categorical Programs (Fund 08)*.

Cafeteria Special Revenue Funds (Fund 13):

This fund is used to account separately for federal, state, and local resources to operate food services program (*Education Code* sections 38090 and 38093).

Building Funds (Fund 21, 24):

The fund (Fund 24) exists primarily to account separately for proceeds from the sale of bonds (*Education Code* section 15146) and may not be used for any purposes other than those for which the bonds were issued.

Other authorized revenues to the Building Fund (Fund 21) are proceeds from the sale or lease-with-option to purchase of real property (*Education Code* section 17462) and revenue from rentals and leases of real property specifically authorized for deposit into the fund by the governing board (*Education Code* section 41003). Expenditures in Fund 21, Building Fund, are most commonly made against the 6000 object codes for Capital Outlay.

The principal revenues and other sources in this fund are:

- Rental and Leases
- Interest
- Proceeds from the Sales of Bonds
- Proceeds from the Sale/Lease-Purchased of Lands and Buildings

Capital Facilities Fund (Fund 25):

This fund is used primarily to account separately for monies received from fees levied on development projects as a condition of approval (*Education Code* sections 17620-17626 and *Government Code* section 65995 et seq.).

The principal revenues in this fund are:

- Interest
- Mitigation/Developer Fees

Debt Service Funds (Fund 51):

The debt service funds are established to account for the accumulation of resources for and the payment of the principal and interest on general long-term debt. The district's debt service funds comprise Bond Interest and Redemption Fund, and Certificates of Participation Fund. The *Bond Interest and Redemption Fund* is used for the repayment of bonds issued for the district. The county auditor maintains control over the district's Bond Interest and Redemption Fund. The principal and interest on the bonds are paid by the county treasurer from taxes levied by the county auditor-controller. The *Certificates of Participation Fund* is used for the accumulation of resources for and the retirement of principal and interest of the outstanding Certificates of Participation (COPs).

Self-Insurance Funds (Fund 62 & 67):

The self-insurance funds are used to separate money received for self-insurance activities from other operating funds. The district has established two self-insurance funds: Health & Welfare and Workers' Compensation. Expense transactions recorded in these funds include the payment of claims, estimates of costs relating to incurred-but-not-reported (IBNR), administrative costs, deductible insurance amounts, cost of excess insurance, and other related costs.

Enterprise Fund (Fund 63):

The Enterprise fund is established to properly account for and record the activities of the District's Fee Based Preschool and Daycare Programs. The California Department of Education (CDE) and the California School Accounting Manual (CSAM) allow for the establishment of an Enterprise Fund that is financed and operated in a manner that is similar to that employed by private business enterprise with the intent of providing continuous goods or services primarily through charges to users.

California Department of Education

Standardized Account Code Structures (SACS)

As required by the Federal and State governments, the district implemented the SACS in 2000-2001. The standardized structure was developed to accomplish the objectives of establishing a uniform, comprehensive, and minimum chart of accounts statewide to improve financial data collection, reporting transmission, accuracy and comparability and providing better information for use by administrators, parents, board members, legislators, and others interested in school finance.

STANDARDIZED ACCOUNT CODE STRUCTURE (SACS) LAYOUT						
Fund	Resource (Project/Reporting)	Project Year	Goal	Function (Activity)	Object	School (Use Optional)
XX	XXXX	X	XXXX	XXXX	XXXX	XXX

REVENUE ACCOUNTS						
Fund	Resource	Project Year	Goal	Function	Object	School
XX	XXXX	X	XXXX	XXXX	XXXX	XXX
Required	Required	Required when more than one project year occurs in the fiscal year	Not required except for Special Education Revenues	Not required	Required	Not required

EXPENDITURE ACCOUNTS						
Fund	Resource	Project Year	Goal	Function	Object	School
XX	XXXX	X	XXXX	XXXX	XXXX	XXX
Required	Required	Required when more than one project year occurs in the fiscal year	Required	Required	Required	Not required

The district's accounting data is organized and presented in the following fields as required by the CDE. These fields in sequence make up the account strings of the district's accounting numbers. These fields are defined by the California State Accounting Manual (CSAM) as follows:

CUSD Customized Chart of Accounts per SACS Structure								
Fund	Location	Resource	Goal	Function	Object	Local Program	Project Year	Cost Center
XX	XX	XXXX	XXXX	XXXX	XXXX	XXXX	X	XXXX

Chart of Accounts

Fund:

- Identifies the fund that is receiving the revenue, paying the expenditure, or otherwise being affected by the transaction. A fund is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, all related liabilities, and residual equities and balances or changes therein.
- Identifies specific activities or defines certain objectives of the district in accordance with special regulations, restrictions, or limitations.

Location:

- Designates a specific school structure under a Principal's responsibility or a department under a manager's responsibility.

Resource:

- Tracks those activities that are funded with revenues that have special accounting or reporting requirements or that are legally restricted.

Goal:

- Accumulates costs by instructional goals and objectives of a school district.
- Identifies revenues for special education.
- Classifies financial information by subject matter and/or mode of education.

Function:

- Identifies activities or services performed to support or accomplish one or more goals or objectives.
- Describes the activity for which a service or material is acquired.

Object:

- Classifies revenues by source and type, such as Local Control Funding Formula (LCFF) sources, federal revenue, other state revenue, fees, and contracts.
- Classifies expenditures by type of commodity or services, such as certificated salaries, classified salaries, employee benefits, books, supplies, and services.

Local Program:

- The district's local program is a SACS optional code to use as an additional way of defining other activities outside the ranges defined in CSAM.
- This is also a unique locally defined code to classify local revenue by its specific description to allow tracking and reporting.
- Classifies expenditures to easily track the program's activity and can easily be tracked for its intended purpose.

Project Year:

- Classifies the activities of the same grant with different project years within the fiscal year.

Cost Center:

- Classifies the source of activity whether it's a school site or a department.

ADA and Enrollment Historic Data

The average daily attendance is a calculation of the number of students in class on an average day. The ADA determined for the attendance period ended before April 15 (P-2 ADA) is the base for the LCFF calculation. Before the P-2 ADA is available, the district uses the CBEDS (California Basic Educational Data System) enrollment in October and the percentage of ADA as of CBEDS enrollment historic data to project the P-2 ADA.

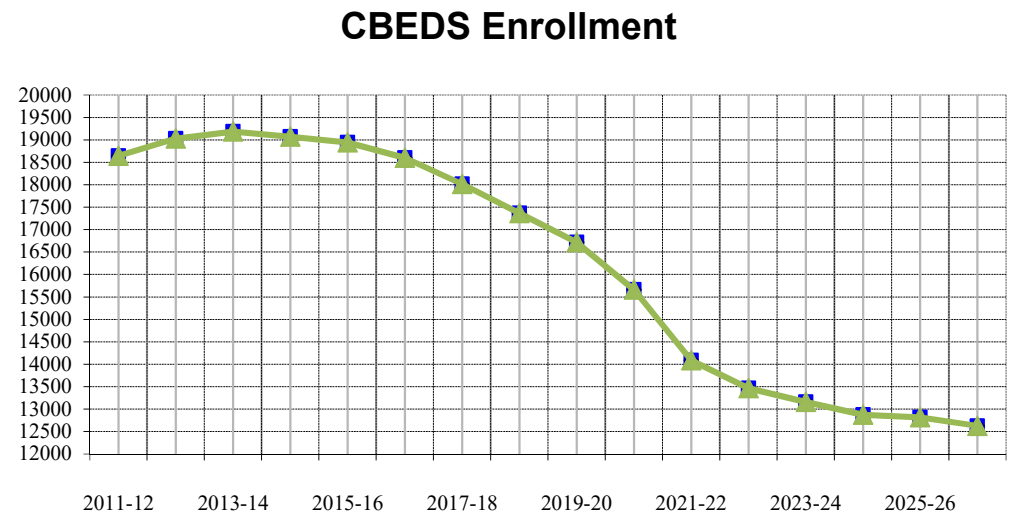
The charts on the following pages demonstrate the historical data of the district's CBEDS enrollment, Average Daily Attendance (ADA) at P-2, and Percentage of P-2 ADA vs CBEDS Enrollment over the last 16 years and the estimated enrollment for the next 5 years using the district's conservative demographer's report.

CUPERTINO UNION SCHOOL DISTRICT

CBEDS Enrollment Report

FY 2011-12 through 2026-27

FISCAL YEAR	CBEDS Enrollm	% Incr.	Inc/Dec Over PY
2011-12	18,645	1.55%	285
2012-13	19,028	2.05%	383
2013-14	19,184	0.82%	156
2014-15	19,068	-0.60%	(116)
2015-16	18,939	-0.68%	(129)
2016-17	18,598	-1.80%	(341)
2017-18	18,017	-3.12%	(581)
2018-19	17,363	-3.63%	(654)
2019-20	16,717	-3.72%	(646)
2020-21	15,663	-6.30%	(1,054)
2021-22 #	14,084	-10.08%	(1,579)
2022-23	13,468	-4.37%	(616)
2023-24 *	13,160	-2.29%	(308)
2024-25 *	12,874	-2.17%	(286)
2025-26 *	12,817	-0.44%	(57)
2026-27 *	12,626	-1.49%	(191)



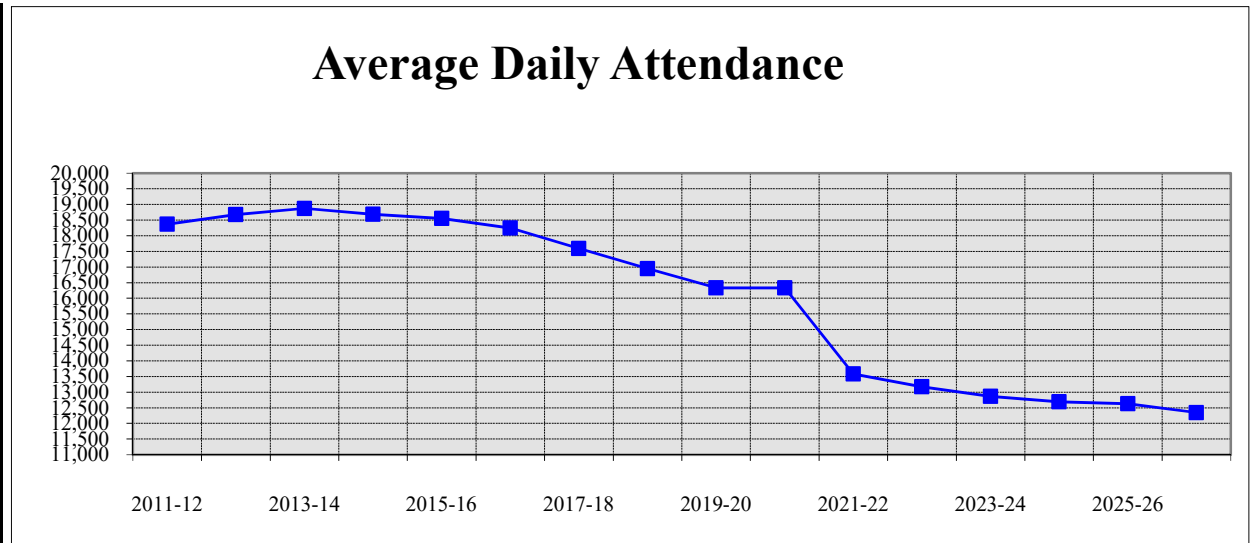
Relects 2 years declining enrollment due to prior year 2020-2021 hold harmless provision.

* Estimates using the latest 2022 demographer's report and District Enrollment projections

CUPERTINO UNION SCHOOL DISTRICT **AVERAGE DAILY ATTENDANCE (ADA) AT P-2**

FY 2011-12 through 2026-27

FISCAL YEAR	ADA @ P-2	% Incr.	Inc/Dec Over PY
2011-12	18,370	1.69%	306
2012-13	18,679	1.68%	309
2013-14	18,874	1.04%	195
2014-15	18,681	-1.02%	(193)
2015-16	18,554	-0.68%	(127)
2016-17	18,249	-1.64%	(305)
2017-18	17,586	-3.63%	(663)
2018-19	16,945	-3.64%	(641)
2019-20	16,336	-3.59%	(609)
2020-21	16,336	0.00%	0
2021-22	# 13,577	-16.89%	(2,759)
2022-23	13,170	-2.99%	(406)
2023-24	* 12,866	-2.31%	(304)
2024-25	* 12,690	-1.37%	(176)
2025-26	* 12,634	-0.44%	(56)
2026-27	* 12,345	-2.29%	(289)



Relects 2 years declining enrollment due to prior year 2020-2021 hold harmless provision.

* Estimates using the latest 2022 demographer's report and District Enrollment projections

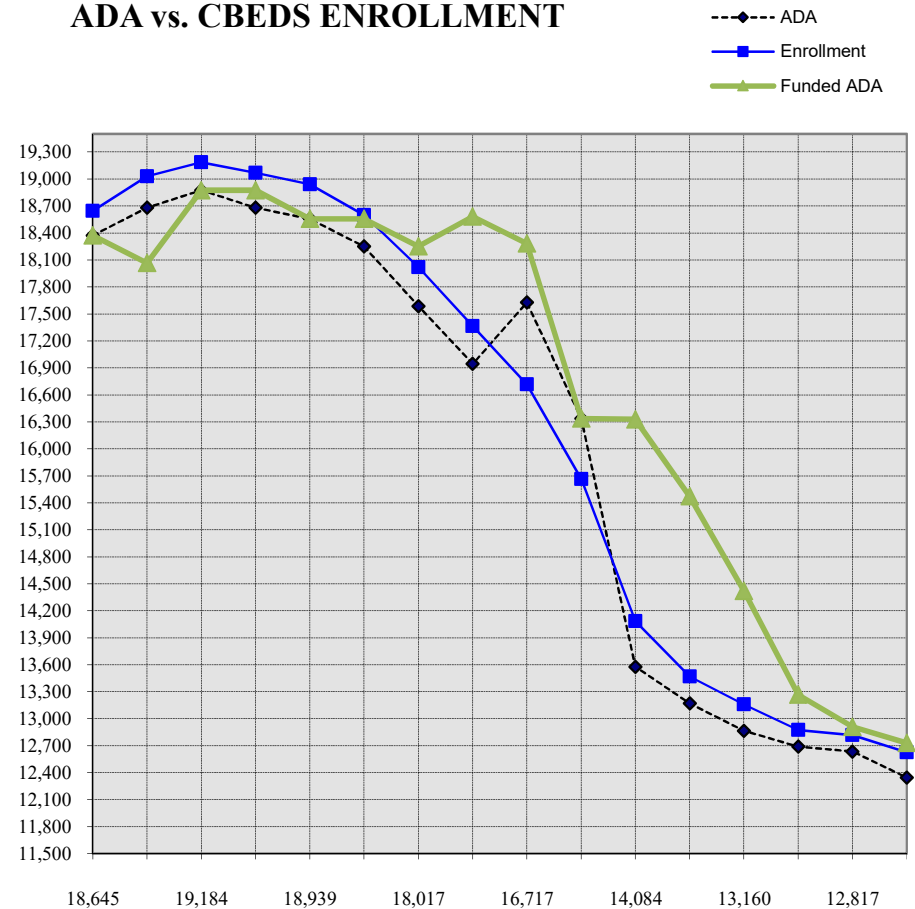
CUPERTINO UNION SCHOOL DISTRICT

P-2 ADA vs. CBEDS ENROLLMENT

From 2011-12 to 2026-27

Years	P-2 ADA (Projected)	P-2 ADA (Funded)	% Incr	CBEDS Enrollment (October)	% Incr	ADA as % of Enrollment
2011-12	18,370	18,370	2.02%	18,645	2.47%	99%
2012-13	18,679	18,064	-1.67%	19,028	2.05%	98%
2013-14	18,874	18,874	4.48%	19,184	0.82%	98%
2014-15	18,681	18,874	0.00%	19,068	-0.60%	98%
2015-16	18,554	18,554	-1.70%	18,939	-0.68%	98%
2016-17	18,249	18,554	0.00%	18,598	-1.80%	98%
2017-18	17,586	18,249	-1.64%	18,017	-3.12%	98%
2018-19	16,945	18,579	1.81%	17,363	-3.63%	98%
2019-20 #	17,627	18,281	-1.60%	16,717	-3.72%	105%
2020-21 #	16,336	16,336	-10.64%	15,663	-6.30%	104%
2021-22	13,577	16,327	-0.06%	14,084	-10.08%	96%
2022-23	13,170	15,472	-5.24%	13,468	-4.37%	98%
2023-24 *	12,866	14,420	-6.80%	13,160	-2.29%	98%
2024-25 *	12,690	13,266	-8.00%	12,874	-2.17%	99%
2025-26 *	12,634	12,909	-2.69%	12,817	-0.44%	99%
2026-27 *	12,345	12,730	-1.39%	12,626	-1.49%	98%

ADA vs. CBEDS ENROLLMENT



Ada to Enrollment % Relects 2 years hold harmless provision.

* Estimates using the latest 2022 demographer's report

Note: Beginning FY 2022-23 Funded ADA from attendance recovery calculation using 3 prior year average ada

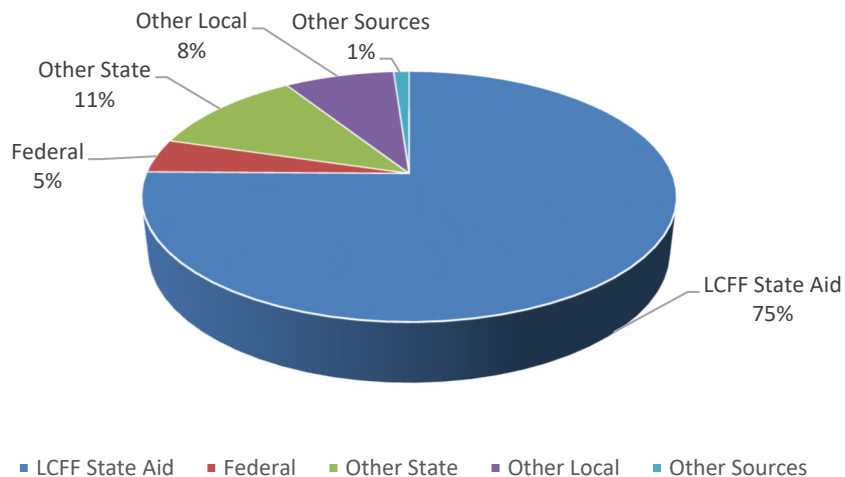
CUPERTINO UNION SCHOOL DISTRICT
ADA (Average Daily Attendance)
J18/19

	SB727 2021-22 P-2	SB727 2020-21* P-2	SB727 2019-20 P-2	SB727 2018-19 P-2	SB727 2017-18 P-2	SB727 2016-17 P-2	SB727 2015-16 P-2	SB727 2014-15 P-2	SB727 2013-14 P-2	SB727 2012-13 P-2
J18/19										
State Attendance Report										
Kindergarten/Transitional Kindergarten										1,835.82
TK/K - 3rd	5,601.95	7,320.12	7,320.12	7,368.65	7,487.90	7,705.16	7,913.73	7,921.09	8,133.71	6,301.36
4th - 6th	4,725.74	5,490.25	5,490.25	5,658.83	5,913.60	6,180.88	6,370.59	6,610.81	6,570.06	6,168.27
7th - 8th	3,216.99	3,771.45	3,771.45	3,917.47	4,183.37	4,362.78	4,269.79	4,149.38	4,170.57	3,920.55
9th - 12th										
Continuation										
Opportunity										
Home & Hospital										2.41
Special Ed.										426.59
Sp. Ed. - Non-Public Elementary	9.37	13.59	13.59	10.93	13.78	14.38	8.83	13.81	11.37	9.72
Sp. Ed. - Non-Public High School										
Sp. Ed. Extended Year - SDC	10.18	0.97	0.97	1.64	15.68	14.51	12.56	3.62	9.14	22.25
Sp. Ed. Ext. Yr. Non-Public Elementary	1.83	1.74	1.74	1.79	1.61	2.19	10.49	17.16	11.49	1.61
Sp. Ed. Ext. Yr. Non-Public High School										
Total J18/19	13,566.06	16,598.12	16,598.12	16,959.31	17,615.94	18,279.90	18,585.99	18,715.87	18,906.34	18,688.58
Add - Sp. Ed. County Office of Ed.-NPS	2.73	1.87	1.87	3.43	2.19	8.88	3.95	4.80	4.09	2.66
Add - Sp. Ed. County Office of Ed.-SDC	7.75	12.95	12.95	10.93	14.38	15.45	16.50	15.21	16.87	20.35
Total Revenue Limit ADA	13,576.54	16,612.94	16,612.94	16,973.67	17,632.51	18,304.23	18,606.44	18,735.88	18,927.30	18,711.59
Compared to Prior Year	(3,036)	(361)	(1,020)	(1,331)	(974)	(432)	(129)	(191)	216	342

**ADA is the same as FY2019-2020 per Governor's hold harmless due to Covid-19*

General Fund Revenues 2022-2023 Second Interim

2022-23 Second Interim General Fund Projected Revenues



75% of the District's revenues are generated from the District's State Aid

Most of the District's General Fund revenue is generated from the District's state aid from the Local Control Funding Formula (LCFF). Public education--unlike any other public agency--receives most of its revenue based on the population it serves. Other major sources of revenues are the local income and the categorical income from the State. The local income includes the Measure H Parcel Taxes, which generate a total of \$8.6M for eight years which ends in June 2023. The categorical income is from both the restricted and unrestricted programs. The unrestricted General Fund primarily includes State LCFF funding, Mandated Cost, and new State Transportation reimbursement. The Restricted General includes Federal and State Categorical including all the Federal Stimulus funding, Expanded Learning Opportunity Program, new Emergency Learning Recovery and Arts, Music, & Instructional Materials funds.

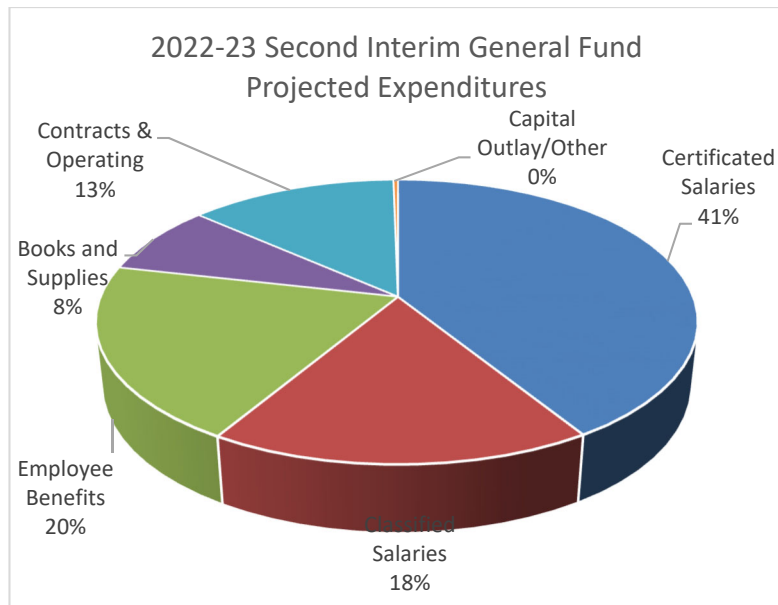
Federal income is a small corner of the entire District income. Most of the federal income is restricted since it must be expended for purposes that are determined by the grantor and not the local Board of Education.

The \$10.3 million STRS on Behalf (GASB 68) revenue is not included in the calculation and the graph on the left. GASB 68 is a requirement for accrual-basis recognition by state and local government of employer costs and obligations for pensions. STRS on Behalf is a recorded journal entry in revenue object code 8590 with an offset entry of expenditure object codes 3101 and 3102 with Resource code 7690, in the equal amount as the revenue. It is an "in(revenue)-and-out(expenditure)" entry to capture the State's STRS on-behalf contribution.

The District's total resources for revenue in the budget year include a "beginning balance," which is a restricted and unrestricted carryover balance of funding from the prior year. A portion of the beginning balanced must remain as a Reserve for Economic Uncertainties.

General Fund Sources	In Millions
LCFF	\$171.1
Federal Stimulus Funds	\$4.9
Other Federal Funds	\$5.0
One-Time State Categorical	\$20.7
Other State Funds	\$5.1
Other Local	\$18.0
Other Sources	\$2.5
Total Revenue	\$227.3
Beginning Fund Balance	\$45.9
Total General Fund	\$273.2

General Fund Expenditures 2022-2023 Second Interim



Most of the expenditures of the District are to pay the salaries and benefits of its employees. It takes people to teach people and in Cupertino Union School District, 79% of the District's budgeted expenditures are for the services of District employees.

Employee salaries are divided into two separate line items –certificated and classified employees. The certificated employees include teachers, nurses, librarians, psychologists, principals, vice principals, instructional leaders, or others who provide services that require credentials from the state of California.

Classified employee salaries include all of the support personnel in the District including salaries for positions such as secretaries, accountants, bus drivers, mechanics, painters, custodial personnel and management such as department managers or others who provide support services for the school sites.

The employee benefits consist of health & welfare and statutory benefits. The health and welfare and statutory benefits alone represent 20% of the general fund budget. The statutory benefits include retirements (STRS and PERS), OASDI, Medicare, unemployment and workers' compensation benefits.

The \$10.3 million STRS on Behalf (GASB 68) expenditures is not included in the calculation and the graph on the left. GASB 68 is a requirement for accrual-basis recognition by state and local government of employer costs and obligations for pensions. STRS on Behalf is a recorded journal entry in revenue object code 8590 with an offset entry of expenditure object codes 3101 and 3102 with Resource code 7690, in the equal amount as the revenue. It is an "in(revenue)-and-out(expenditure)" entry to capture the State's STRS on-behalf contribution.

General Fund Sources	In Millions
Certificated Salary	\$91.2
Classified Salary	\$38.7
Employee Benefits	\$44.2
Books & Supplies	\$17.7
Services & Other Operations	\$29.2
Capital Outlay	\$645K
Total Expenditure Budget	\$221.7

CUPERTINO UNION SCHOOL DISTRICT
SUMMARY OF FUNDS

SECOND INTERIM 2022-2023		Fund 01	Fund 09	Sub-Total	Fund 07	Fund 08	Sub-Total	Total	
	Object	General	Lottery	General Fund	Sp. Ed.	Categorical	General Fund	Unrestricted/	
	Codes	Unrestricted	Unrestricted	Unrestricted	Restricted	Restricted	Restricted	Restricted	
REVENUE SOURCES:									
LCFF - State Aid	8011	35,657,732	-	35,657,732	-	-	-	35,657,732	14.99%
LCFF - Supplemental	8011	7,227,819	-	7,227,819	-	-	-	7,227,819	3.04%
LCFF - EPA Entitlement	8012	3,094,368	-	3,094,368	-	-	-	3,094,368	1.30%
LCFF Property Taxes (Other State Restricted)	8021-8045	113,817,000	-	113,817,000	11,324,364	-	11,324,364	125,141,364	52.62%
Federal	8100-8299	-	-	-	-	-	-	-	0.00%
FEDERAL FUNDS:									
Other Federal	8290				3,316,733	1,764,264	5,080,997	5,080,997	2.14%
ESSER II & ELO ESSER II (3212 & 3216)	8290			-	-	800,276	800,276	800,276	0.34%
ESSER III & ELO ESSER III (3213 & 3218)	8290			-	-	1,771,209	1,771,209	1,771,209	0.74%
ESSER III Learning Loss & ELO ESSER III RES (3214 & 3219)	8290			-	-	1,969,954	1,969,954	1,969,954	0.83%
GEER & ELO GEER II (3215 & 3217)	8290			-	-	344,070	344,070	344,070	0.14%
UNRESTRICTED STATE FUNDS:	8300-8599		-	-	-	-	-	-	0.00%
Lottery & Lottery - Prop 20 & Non-Prop 20	8560		2,272,727	2,272,727	-	906,302	906,302	3,179,029	1.34%
Mandated Block Grant	8550	473,998	-	473,998	-	-	-	473,998	0.20%
RESTRICTED STATE FUNDS:									
Arts Music Instr Material Block Grant (6762)	8590	-	-	-	-	9,041,790	9,041,790	9,041,790	3.80%
Learning Recovery Emergency Block Grant (7435)	8590	-	-	-	-	6,920,818	6,920,818	6,920,818	2.91%
Universal PreK (6053)	8590	-	-	-	-	327,127	327,127	327,127	0.14%
Expanded Learning Opportunity Program (2600)	8590	-	-	-	-	4,450,522	4,450,522	4,450,522	1.87%
All Other State	8590	55,460	-	55,460	1,375,858	59,880	1,435,738	1,491,198	0.63%
All Other State (STRS on Behalf)	8590	-	-	-	-	10,297,561	10,297,561	10,297,561	4.33%
State Transportation Reimbursement	8590	622,923	-	622,923	-	-	-	622,923	0.26%
LOCAL FUNDS:	8600-8799	-	-	-	-	-	-	-	0.00%
Parcel Tax	8621	8,347,750	-	8,347,750	-	-	-	8,347,750	3.51%
Developer Fees	8681	-	-	-	-	-	-	-	0.00%
Interest	8661	347,882	8,287	356,169	-	-	-	356,169	0.15%
Facility Use (Civic Permit & Community Partnerships)	8689	1,090,000	-	1,090,000	-	-	-	1,090,000	0.46%
Transportation Fees	8675	-	-	-	-	-	-	-	0.00%
Rental Income	8972	-	-	-	-	-	-	-	0.00%
All Other Local	86xx-87xx	1,330,245	-	1,330,245	-	6,278,511	6,278,511	7,608,756	3.20%
		-	-	-	-	-	-	-	0.00%
TOTAL REVENUE		172,065,177	2,281,014	174,346,191	16,016,955	44,932,284	60,949,239	235,295,430	98.93%
Other Financing sources/Uses:									
Interfund Transfer In	89xx	85,818	-	85,818	-	2,453,509	2,453,509	2,539,327	1.07%
Other Financing Sources	89xx	-	-	-	-	-	-	-	0.00%
Contribution (8980)-Others	8980	(342,408)	-	(342,408)	-	342,408	342,408	-	0.00%
Contribution (8980)-Special Education	8980	(26,801,807)	-	(26,801,807)	26,801,807	-	26,801,807	-	0.00%
Contribution (8980)-RRMA	8980	(4,062,628)	-	(4,062,628)	-	4,062,628	4,062,628	-	0.00%
TOTAL TRANSFERS/CONTRIBUTIONS		(31,121,025)	-	(31,121,025)	26,801,807	6,858,545	33,660,352	2,539,327	1.07%
TOTAL REVENUE incl TRANSFERS		140,944,152	2,281,014	143,225,166	42,818,762	51,790,829	94,609,591	237,834,757	100.00%
EXPENDITURES:									
Certificated Salaries	1000-1999	76,747,826	378,485.00	77,126,311	12,368,683	1,748,282	14,116,965	91,243,276	39.32%
Classified Salaries	2000-2999	17,640,403	1,147,211	18,787,614	12,852,037	7,048,850	19,900,887	38,688,501	16.67%
Employee Benefits	3000-3999	31,347,846	722,328	32,070,174	9,069,789	13,400,492	22,470,281	54,540,455	23.50%
(STRS on Behalf, Resource 7690 only)	3101-3102	-	-	-	-	-	-	-	0.00%
Books and Supplies	4000-4999	8,411,848	29,929	8,441,777	660,306	8,604,736	9,265,042	17,706,819	7.63%
Services & Other	5000-5999	10,986,632	3,061	10,989,693	8,096,457	10,149,838	18,246,295	29,235,988	12.60%
Capital Outlay	6000-6999	252,070	-	252,070	-	318,109	318,109	570,179	0.25%
Direct Cost/Indirect Cost Transfer/Transfers Out	7000-7999	(579,735)	-	(579,735)	159,036	495,723	654,759	75,024	0.03%
TOTAL EXPENDITURES		144,806,890	2,281,014	147,087,904	43,206,308	41,766,030	84,972,338	232,060,242	100.00%
Net Incr/(Decr) in Fd Bal		(3,862,738)	-	(3,862,738)	(387,546)	10,024,799	9,637,253	5,774,515	
Beginning Balance - 7/1/2022		32,836,327	-	32,836,327	2,232,089	10,801,294	13,033,383	45,869,710	
Ending Fund Balance - 6/30/2023		28,973,589	-	28,973,589	1,844,543	20,826,093	22,670,636	51,644,225	

CUPERTINO UNION SCHOOL DISTRICT
SUMMARY OF FUNDS

SECOND INTERIM 2022-2023	Fund 13	Fund 21	Fund 24	Fund 25	Fund 35	Fund 62	Fund 63	Fund 67			
	Cafeteria	Building	GO Bond-2012	Developer	State School	Self-Funded	Enterprise	Workers'	TOTAL	GRAND TOTAL	
				Fee	Facilities	Insurance	Fund	Compensation	OTHER FUNDS	ALL FUNDS	
REVENUE SOURCES:											
LCFF - State Aid									-	35,657,732	13.62%
LCFF - Supplemental									-	7,227,819	2.76%
LCFF - EPA Entitlement									-	3,094,368	1.18%
LCFF Property Taxes (Other State Restricted)									-	125,141,364	47.79%
Federal									-	-	0.00%
FEDERAL FUNDS:											
Other Federal	2,080,867								-		
ESSER II & ELO ESSER II (3212 & 3216)									-	800,276	0.31%
ESSER III & ELO ESSER III (3213 & 3218)									-	1,771,209	0.68%
ESSER III Learning Loss & ELO ESSER III RES (3214 & 3219)											
GEER & ELO GEER II (3215 & 3217)									-	-	0.00%
UNRESTRICTED STATE FUNDS:											
Lottery & Lottery - Prop 20 & Non-Prop 20									-	3,179,029	1.21%
Mandated Block Grant									-	473,998	0.18%
RESTRICTED STATE FUNDS:											
Arts Music Instr Material Block Grant (6762)									-	9,041,790	3.45%
Learning Recovery Emergency Block Grant (7435)									-	6,920,818	2.64%
Universal PreK (6053)									-	327,127	0.12%
Expanded Learning Opportunity Program (2600)											
All Other State	5,500,000	-			3,555,740				9,055,740	10,546,938	4.03%
All Other State (STRS on Behalf)	-	-							-	10,297,561	3.93%
State Transportation Reimbursement	-	-							-	622,923	0.24%
LOCAL FUNDS:											
									-	-	0.00%
Parcel Tax									-	-	0.00%
Developer Fees									-	8,347,750	3.19%
Interest		42,073					-	40,607	82,680	438,849	0.17%
Facility Use (Civic Permit & Community Partnerships)									-	1,090,000	0.42%
Transportation Fees									-	-	0.00%
Rental Income							-		-	-	0.00%
All Other Local	27,651	3,407,859		927,984		18,501,040	2,148,399	1,697,046	26,709,979	34,318,735	13.11%
						-	-		-	-	0.00%
TOTAL REVENUE	7,608,518	3,449,932	-	927,984		18,501,040	2,148,399	1,737,653	35,848,399	259,298,286	99.03%
Other Financing sources/Uses:											
Interfund Transfer In									-	2,539,327	0.97%
Other Financing Sources									-	-	0.00%
Contribution (8980)-Others									-	-	0.00%
Contribution (8980)-Special Education									-	-	0.00%
Contribution (8980)-RRMA									-	-	0.00%
TOTAL TRANSFERS/CONTRIBUTIONS	-	-	-	-		-	-	-	-	2,539,327	0.97%
TOTAL REVENUE incl TRANSFERS	7,608,518	3,449,932	-	927,984		18,501,040	2,148,399	1,737,653	35,848,399	261,837,613	100.00%
EXPENDITURES:											
Certificated Salaries	-					77,972	103,328		181,300	91,424,576	32.94%
Classified Salaries	2,312,351	66,858	142,095			98,588	1,100,844		3,720,736	42,409,237	15.28%
Employee Benefits	879,924	32,579	42,648			70,653	510,206		1,536,010	56,076,465	20.20%
(STRS on Behalf, Resource 7690 only)									-	-	0.00%
Books and Supplies	3,497,381	84,768	19,602	1,300			87,163	1,725	3,691,939	21,398,758	7.71%
Services & Other	342,100	540,390	(2,815,007)	444,590	3,555,740	21,066,505	3,903	1,895,110	25,033,331	54,269,319	19.55%
Capital Outlay	380,000	-	8,273,667						8,653,667	9,223,846	3.32%
Direct Cost/Indirect Cost Transfer/Transfers Out	131,090	2,453,509					85,818		2,670,417	2,745,441	0.99%
TOTAL EXPENDITURES	7,542,846	3,178,104	5,663,005	445,890		21,313,718	1,891,262	1,896,835	45,487,400	277,547,642	100.00%
Net Incr/(Decr) in Fd Bal	65,672	271,828	(5,663,005)	482,094	-	(2,812,678)	257,137	(159,182)	(7,558,134)	(15,710,029)	
Beginning Balance - 7/1/2022	3,337,646	3,213,167	5,940,238	3,348,468		4,265,841	-	1,241,470	21,346,830	67,216,540	
Ending Fund Balance - 6/30/2023	3,403,318	3,484,995	277,233	3,830,562	-	1,453,163	257,137	1,082,288	13,788,696	51,506,511	

**CUPERTINO UNION SCHOOL DISTRICT
BUDGET AT A GLANCE
2022-2023 SECOND INTERIM**

	2022-2023 SECOND INTERIM		
	UNRESTRICTED FUNDS *	RESTRICTED FUNDS**	TOTAL FUNDS
Adopted Estimated Beginning Fund Balance - July 1	32,836,327	13,033,383	45,869,710
Total Revenue	174,346,191	60,949,239	235,295,430
Total Contributions & Encroachments	(31,206,843)	31,206,843	-
Total Transfers In /Other Sources	85,818	2,453,509	2,539,327
Grand Total Revenue	143,225,166	94,609,591	237,834,757
Total Expenditures	147,087,904	84,972,338	232,060,242
Total Transfers Out/Other Uses	-	-	-
Total Expenditures	147,087,904	84,972,338	232,060,242
Revenue Less Expenditures	(3,862,738)	9,637,253	5,774,515
Total Estimated Ending Balance - June 30	28,973,589	22,670,636	51,644,225
COMPONENTS OF ENDING BALANCE			
Revolving Cash	\$75,000		
Stores (Warehouse, PPE)	\$378,532		
Prepaid Expenditures (Re-opening)	\$272,169	-	
Total Working Capital	\$725,701	\$0	\$725,701
Restricted:			
Categorical Programs Balance		22,670,636	\$22,670,636
Assigned:			
Medical Administrative Activities	68,067		68,067
LCFF Supplemental	4,973,796		4,973,796
	-		-
	-		-
Unassigned/Unappropriated:			
Additional Reserve for Future Downturn (3%)	16,244,217		16,244,217
Reserve for Economic Uncertainties	6,961,807		6,961,808
Unassigned/Unappropriated Amount			(0)
* Unrestricted Funds: General Fund and Lottery			
** Restricted Funds: Special Education, Federal and State Categorical Programs			
Total Estimated Ending Balance - June 30			\$51,644,225

FY 2022-2023 MULTI-YEAR PROJECTION
SECOND INTERIM BUDGET
GENERAL FUNDS (01-09)

	2022-23 *	2023-24 **	2024-25	2025-26	2026-2027
Estimated Average Daily Attendance (P-2 ADA)	13,170	12,866	12,690	12,634	12,345
Funded ADA	15,472	14,420	13,266	12,909	12,730
COLA	6.56%	8.13%	3.54%	3.31%	3.23%
Cola Augmentation	6.70%				
AUDITED BEGINNING FUND BALANCE, 7/1	\$ 45,869,710	\$ 51,644,225	\$ 39,453,844	\$ 35,818,325	\$ 38,854,592
DESCRIPTION REVENUE					
LCFF SOURCE 8010-8099	159,796,919	164,528,560	171,662,536	180,035,655	188,450,624
SPED PROPERTY TAX REVENUE 8097	11,324,364	12,245,035	12,687,081	13,148,890	13,614,361
FEDERAL REVENUES 8100-8299	9,966,506	5,080,997	5,080,997	5,080,997	5,080,997
STATE REVENUE 8300-8599 *	36,164,588	20,098,954	20,230,061	20,356,988	20,484,948
LOCAL REVENUE 8600-8799 **	18,043,053	9,108,627	9,160,413	9,210,275	9,264,501
OTHER FINANCING 8900-8999	2,539,327	2,453,509	2,453,509	2,453,509	2,453,509
TOTAL REVENUE	237,834,757	213,515,682	221,274,596	230,286,314	239,348,940
DESCRIPTION EXPENDITURES					
CERTIFICATED SALARIES	91,243,276	90,110,834	89,827,167	90,665,179	91,209,669
CLASSIFIED SALARIES	38,688,501	38,452,912	38,907,039	39,367,977	39,924,396
EMPLOYEE BENEFITS	54,540,455	55,319,368	56,377,020	57,668,005	58,730,719
BOOKS & SUPPLIES	17,706,819	14,816,427	13,804,397	13,804,396	13,804,396
SERVICES & OTHER OPERATING	29,235,988	26,931,498	25,919,468	25,669,468	25,919,468
CAPITAL OUTLAY	570,179	0	0	0	0
OTHER OUTGO	75,024	75,024	75,024	75,024	75,024
TOTAL EXPENDITURES	232,060,242	225,706,063	224,910,114	227,250,048	229,663,672
REVENUE LESS EXPENDITURES	5,774,515	(12,190,381)	(3,635,519)	3,036,266	9,685,269
ESTIMATED ENDING FUND BALANCE	51,644,225	39,453,844	35,818,325	38,854,592	48,539,860
COMPONENTS OF ENDING BALANCE (GASB 54)					
Nonspendable (Working Capital)	725,701	725,701	725,701	725,701	725,701
Restricted Categorical Program's Carryover	22,670,636	21,063,398	21,063,398	21,063,397	21,055,475
Unrestricted Various Program's Carryover****	5,041,863	0	0	0	0
3% Reserve for Economic Uncertainties	6,961,807	6,771,182	6,747,303	6,817,501	6,889,910
Additional Board Reserve ***	16,244,218	10,893,563	7,281,922	10,247,993	16,076,457
Total Reserve	23,206,025	17,664,745	14,029,226	17,065,494	22,966,369
Reserve Total %	10%	8%	6%	8%	10%
Unassigned Fund Balance	(0)	(0)	(0)	(0)	3,792,316

*Removed One-Time Discretionary Block Grant 2022-23 Budgeted at Adoption -\$20,007,000

** Measure A (Parcel Tax) ends June 30, 2023 currently covers 79.35 FTE

***Assumes additional Board Reserve at 7% beginning 2022-23 and adjusted based on available balance

****Unrestricted Various Program assignments adjusted based on available balance

FY 2022-2023 SECOND INTERIM REPORT

MULTI YEAR ASSUMPTIONS

2022-2023:

- Non-Basic Aid status
- LCFF Entitlement per ADA: \$10,328
- Estimated ADA: 13,170.09 (includes county special ed)
- Funded ADA: 15,471.84 (includes county special ed)
- Standard Step and Column increase, estimated average of 1.5%
- 8.1729% Property Tax Assessed Value Growth (based on updates from County Assessor's Office)
- STRS @ 19.10%
- PERS @ 25.37%
- Statutory COLA 6.56%, Augmentation COLA 6.70%
- Include Health Benefits rate increases effective January 1, 2023
- Major grant funding change in Revenue and/or Expenditures:
 - Increased \$622,923 State Transportation Reimbursement
 - Increased \$663,172 IT ECF Funds
 - Increased \$487,401 Local grant Funds
 - Increased \$1,084,815 School Funds PTA/PTO
 - Increased \$355,252 Title III Immigrant Funds
 - Increased \$38,760 Title I grant revision
 - Increased \$290,066 Special Ed contribution
 - Increased \$114,094 Routine Maintenance contribution
 - Decreased \$301,500 Inter fund transfer between General Fund & Enterprise Fund

2023-2024:

- Non-Basic Aid status
- LCFF Entitlement per ADA: \$11,250
- Estimated ADA: 12,865.84 (includes county special ed)
- Funded ADA: 14,419.65 (includes county special ed)
- Standard Step and Column increase, estimated average of 1.5%
- 6% Property Tax Assessed Value Growth
- Reduction of -12.32 Certificated FTE due to declining enrollment
- Retiree savings/attrition of 20 Certificated and 7 Classified positions
- CPI increase in supplies/services @ 0.0%
- STRS @ 19.10%
- PERS @ 27.0%
- Statutory COLA 8.13%
- Health Benefits increase 7%
- Removal of the \$8.5M of Parcel Tax Revenue (ending June 30, 2023)
- 79.53 FTE funded from Parcel Tax still budgeted for salary/benefit ongoing
- Bond Election Costs \$250,000
- Removal of prior year one-time Grants and Carryovers

2024-2025:

- Basic Aid status
- LCFF Entitlement per ADA: \$11,692
- Estimated ADA: 12,689.70 (includes county special ed)
- Funded ADA: 13,266.04 (includes county special ed)
- Standard Step and Column increase, estimated average of 1.5%
- 6% Property Tax Assessed Value Growth
- Reduction of -11.44 Certificated FTE due to declining enrollment
- CPI increase in supplies/services @ 0.0%
- STRS @ 19.10%
- PERS @ 28.10%
- Statutory COLA 3.54%
- Health Benefits increase 7%
- Retiree savings/attrition of 15 Certificated and 7 Classified positions
- Board Election Costs \$250,000

2025-2026:

- Basic Aid status
- LCFF Entitlement per ADA: \$12,149
- Estimated ADA: 12,633.62 (includes county special ed)
- Funded ADA: 12,908.54 (includes county special ed)
- Standard Step and Column increase, estimated average of 1.5%
- 6% Property Tax Assessed Value Growth
- Reduction of -2.28 Certificated FTE due to declining enrollment
- CPI increase in supplies/services @ 0.0%
- Retiree savings/attrition of 9 Certificated and 7 Classified positions
- STRS @ 19.10%
- PERS @ 28.80%
- Statutory COLA 3.31%
- Health Benefits increase 7%

2026-2027:

- Basic Aid status
- LCFF Entitlement per ADA: \$12,563
- Estimated ADA: 12,344.66 (includes county special ed)
- Funded ADA: 12,729.72 (includes county special ed)
- Standard Step and Column increase, estimated average of 1.5%
- 6% Property Tax Assessed Value Growth
- Reduction of -7.64 Certificated FTE due to declining enrollment
- Retiree savings/attrition of 5 Certificated and 7 Classified positions
- CPI increase in supplies/services @ 0.0%
- Retiree savings/attrition of 5 Certificated and 7 Classified positions
- STRS @ 19.10%
- PERS @ 29.2%
- Statutory COLA 3.23%
- Health Benefits increase 7%
- Board Election Costs \$250,000

CUPERTINO EDUCATIONAL ENDOWMENT FOUNDATION (CEEFF) GRANTS

	1985-2021 Cumulative Grants	2021-2022 Grant	2022-2023 Grant	Grand Total
SCHOOL SITE				
Instructional Materials/Staff Development	\$ 1,437,624	\$	\$	\$ 1,437,624
Grants for Teacher Initiated Projects	292,000			292,000
School Libraries	192,927			192,927
Arts & Technology Funds	1,658,227			1,658,227
Visual & Performing Arts	2,064,205		170,820	2,235,025
K-3 Classroom Music Funds	1,197,402			1,197,402
Middle School Music	75,000			75,000
Great Schools Week	44,966			44,966
School Safety Grant	6,800			6,800
School Literacy Books	93,000			93,000
Total School Grants	7,062,151	0	170,820	7,232,971
DISTRICTWIDE				
Arts	253,000			253,000
CUSD 25	66,301	182,422		66,301
Disaster Preparedness Training	34,700			34,700
Diversity Staff Development/Literature	30,000			30,000
Guided Learning Center Pilot	180,000			180,000
Instructional Media Support	120,000			120,000
Classroom Books	175,000			175,000
Leadership Training	42,500			42,500
Language Arts Curriculum Development	85,000			85,000
4-5 Music Program	4,591,000			4,591,000
Parent Education	51,000			51,000
Physical Education Support	117,000			117,000
Summer Institutes	451,000			451,000
Science	352,200			352,200
Staff Development	57,000			57,000
RAFT memberships for teachers	9,000			9,000
Technology	496,500			496,500
District Math & Literacy Program	27,000			27,000
Classroom Support	18,000			18,000
Information Literacy Resource Teacher	214,000			214,000
Teacher Workshops in writing	32,000			32,000
Math Initiative	157,621			157,621
Innovator Award	37,000			37,000
Materials for Special Edu	1,000	6,000		1,000
Literacy	8,200			8,200
Mandarin Immersion Program	84,002			84,002
Miscellaneous	2,000	11,000		2,000
STEAM	300,000			300,000
Teachers Computer Monitor for Remote Teaching	46,000			46,000
Total District Grants	\$ 8,038,024	\$ 199,422	\$ 0	\$ 8,038,024
TOTAL ALL GRANTS	\$ 15,100,175	\$ 199,422	\$ 170,820	\$ 15,270,995

CUPERTINO UNION SCHOOL DISTRICT
BUDGETED FTE SUMMARY BY FUNDS AND OBJECT CODES
2022-23 SECOND INTERIM BUDGET FTE REPORT

		2022-2023 First Interim	2022-2023 Second Interim		2022-23
Object	Description	Budgeted FTE	Budgeted FTE	Difference	Position Vacancies Included
Fund 01- General Fund					
01-1110	Regular Teachers*	560.234	577.234	(17.000)	23.000
01-1170	Classroom Support Teacher	21.000	25.000	(4.000)	2.000
01-1180	Home Study Teacher	1.400	5.000	(3.600)	3.600
01-1230	Counselors	10.000	10.000	-	
01-1240	Psychologists	6.250	10.450	(4.200)	2.200
01-1250	Nurses	2.750	5.900	(3.150)	1.750
01-1310	Superintendent	1.000	1.000	-	
01-1320	Assistant Superintendent	2.900	2.900	-	
01-1330	Directors	9.250	9.250	-	
01-1340	Principals	24.000	24.000	-	
01-1350	Assistant Principals	6.000	6.000	-	
01-1910	Other Certificated Salaries	1.000	1.000	-	
01-1930	Inst. Coaches	6.000	6.000	-	
Total 1000s		651.784	683.734	(31.950)	
01-2110	Instr'l Assistants	14.007	15.508	(1.501)	0.813
01-2210	School Technology Specialist	0.250	0.250	-	
01-2220	School Media Clerk	8.939	8.814	0.125	
01-2230	Maint & Operations	68.300	71.100	(2.800)	3.000
01-2240	Mental Health Therapist	-	5.000	(5.000)	
01-2250	Lic Voc. Nurse	4.000	4.000	-	
01-2270	Transportation	31.000	32.750	(1.750)	3.625
01-2310	Assistant Superintendent	0.700	0.700	-	
01-2320	Director	2.750	3.650	(0.900)	
01-2330	Manager/Coordinator	2.500	4.000	(1.500)	
01-2340	Supervisor	0.200	0.200	-	
01-2350	Bond Project Administrator	0.200	-	0.200	
01-2370	Confidential Admin Secretary	4.000	4.000	-	
01-2410	Clerical & Office	82.939	86.708	(3.769)	3.000
01-2420	Categorical Program Coordinator	2.875	2.375	0.500	
01-2910	Noon Aide	12.762	19.178	(6.416)	4.891
01-2930	Comm Eng and Resource	0.625	0.625	-	
Total 2000s		236.046	258.857	(22.811)	
Total Fund 01		887.830	942.591	(54.761)	
Fund 07 - Special Education					
07-1140	Special Education Teachers	54.500	55.500	(1.000)	3.000
07-1150	Speech Pathologists	22.100	25.100	(3.000)	3.000
07-1170	Classroom Support Teacher	17.500	21.600	(4.100)	3.100
07-1240	Psychologists	9.950	9.950	-	
07-1250	Nurses	0.250	1.100	(0.850)	0.250
07-1330	Directors	1.000	1.000	-	
07-1360	Coordinators	5.000	5.000	-	
07-1910	Other Certificated	1.000	1.000	-	
07-1930	Inst Coach	0.400	0.400	-	
Total 1000s		111.700	120.650	(8.950)	
07-2130	Instr'l Assistants	169.589	65.819	103.770	30.628
07-2240	Mental Health Therapist	2.000	2.000	-	
07-2250	Lic Voc. Nurse	-	1.000	(1.000)	1.000
07-2280	Occupational Therapist	-	7.250	-	4.250
07-2330	Manager	1.000	1.000	-	1.000
07-2340	Supervisor	10.000	13.000	(3.000)	3.000
07-2410	Clerical & Office	4.300	7.300	(3.000)	3.000
07-2990	Other - Classified	2.501	2.501	-	
Total 2000s		189.390	99.870	96.770	
Total Fund 07		301.090	345.594	87.820	

**CUPERTINO UNION SCHOOL DISTRICT
BUDGETED FTE SUMMARY BY FUNDS AND OBJECT CODES
2022-23 SECOND INTERIM BUDGET FTE REPORT**

		2022-2023 First Interim	2022-2023 Second Interim		2022-23
Object	Description	Budgeted FTE	Budgeted FTE	Difference	Position Vacancies Included
Fund 08 - Categorical Programs					
08-1170	Classroom Support Teacher	2.000	6.000	(4.000)	3.000
08-1180	Home Study Teacher	-		-	
08-1250	Nurses	1.000	-	1.000	
08-1330		-		-	
08-1360	Coordinator	1.000	1.000	-	
08-1930	Instructional Coaches	-		-	
		4.000	7.000	-3.000	
08-2110	Instr'l Assistants - Classroom	36.449	42.987	(6.538)	4.875
08-2130	Instr'l Assistants-Special	-	1.125		1.125
08-2210	School Technology Specialist	1.938	1.938	-	
08-2220	School Media Clerk	5.002	5.127	(0.125)	
08-2230	Maintenance & Operations	34.200	35.400	(1.200)	2.000
08-2240	MH Therapist	3.000	-	3.000	
08-2250	Lic Voc. Nurse	1.000	1.000	-	
08-2270	Transportation	1.500	1.500	-	
08-2310	Assistant Superintendent	0.200	0.200	-	
08-2320	Directors	0.250	0.250	-	
08-2330	Managers	1.500	2.000	(0.500)	
08-2340	Supervisors	0.800	0.800		
08-2370	Confidential Admin Secy	-	-	-	
08-2410	Clerical & Office - Personnel	5.250	7.125	(1.875)	
08-2420	Categorical Program Coordinator	1.063	1.563	(0.500)	.375
Total 2000s		92.152	101.015	-7.738	
Total Fund 08		96.152	108.015	-10.738	
Fund 09 - Lottery					
09-1110	Regular Teachers			-	
09-1170	Classroom Support Teacher	4.000	6.000	(2.000)	1.0
Total 1000s		4.000	6.000	-2.000	
09-2110	Instr'l Assistants - Classroom	4.563	4.563	-	
09-2210	School Technology Specialist	22.938	18.375	4.563	
Total 2000s		27.501	22.938	4.563	
Total Fund 09		31.501	28.938	2.563	
Fund 13 - Student Nutrition					
13-2230	Food Services - Drivers	4.000	4.000	-	
13-2260	Food Services - Regular Personnel	24.358	26.140	(1.782)	0.969
13-2320	Director	1.000	1.000	-	
13-2340	Supervisor	6.375	6.375	-	
13-2410	Clerical & Office - Personnel	2.250	2.250	-	
Total 2000s		37.983	39.765	(1.782)	
Total Fund 13		37.983	39.765	(1.782)	
Fund 21 - Building Fund					
21-2230	Maint & Operations - Personnel	0.500	0.500	-	
21-2410	Clerical & Office - Personnel	0.250	0.250	-	
Total 2000s		0.750	0.750	0.000	
Total Fund 21		0.750	0.750	0.000	

CUPERTINO UNION SCHOOL DISTRICT
BUDGETED FTE SUMMARY BY FUNDS AND OBJECT CODES
2022-23 SECOND INTERIM BUDGET FTE REPORT

		2022-2023 First Interim	2022-2023 Second Interim	2022-23	
Object	Description	Budgeted FTE	Budgeted FTE	Difference	Position Vacancies Included
Fund 24 - General Obligation Bond - 2012					
24-2320	Directors			-	
24-2350	Bond Project Administrator	0.800	0.100	0.700	
24-2410	Clerical & Office - Personnel	1.000	0.100	0.900	
Total 2000s		1.800	0.200	1.600	
Total Fund 24		1.800	1.800	1.600	
Fund 62 - Self-Funded Insurance					
62-1320	Executive Cabinet	0.100	0.100	-	
62-1330	Director	0.250	0.250	-	
62-2310	Assistant Superintendent	0.100	0.100	-	
62-2410	Clerical & Office - Personnel	0.700	0.700	-	
Total 2000s		1.150	1.150	0.000	
Total Fund 62		1.150	1.150	0.000	
Fund 63 - Enterprise Fund					
63-1330	Director - Certificated	0.500	0.500	-	
Total 1000s		0.500	0.500	-	
63-2110	Preschool Aide	8.375	8.375	-	2.000
63-2340	Supervisor	1.000	1.000	-	
63-2410	Clerical & Office - Personnel	1.000	0.500	0.500	
63-2990	Preschool Lead/Teacher	11.000	13.000	(2.000)	1.0
Total 2000s		21.375	22.875	-1.500	
Total Fund 63		21.875	23.375	-1.500	
Total All Funds		1,380.132	1,491.979	23.202	

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

Signed: _____

District Superintendent or Designee

Date: _____

3-9-23

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

To the County Superintendent of Schools:

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

Meeting Date: March 09, 2023

Signed: _____

President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

X

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Tu My Vuong

Telephone: (408) 252-3000 ext. 61412

Title: Director of Fiscal Services

E-mail: vuong_tumy@cusdk8.org

Criteria and Standards Review Summary

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

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

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

S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since first interim by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2021-22) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?	X	
		• If yes, have there been changes since first interim in OPEB liabilities?	n/a	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since first interim in self-insurance liabilities?	X	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	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

Data Supplied For:					
Form	Description	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				
12I	Child Development Fund				
13I	Cafeteria Special Revenue Fund	G	G	G	G
14I	Deferred Maintenance Fund				
15I	Pupil Transportation Equipment Fund				
17I	Special Reserve Fund for Other Than Capital Outlay Projects				
18I	School Bus Emissions Reduction Fund				
19I	Foundation Special Revenue Fund				
20I	Special Reserve Fund for Postemployment Benefits				
21I	Building Fund	G	G	G	G
25I	Capital Facilities Fund	G	G	G	G
30I	State School Building Lease-Purchase Fund				
35I	County School Facilities Fund		G	G	G

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

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

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)	13,576.54	15,471.84	13,170.09	15,471.84	0.00	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)	13,576.54	15,471.84	13,170.09	15,471.84	0.00	0.0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	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)	0.00	0.00	0.00	0.00	0.00	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	13,576.54	15,471.84	13,170.09	15,471.84	0.00	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)						

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01I GENERAL FUND								
Expenditure Detail	0.00	(21,550.00)	0.00	(131,090.00)				
Other Sources/Uses Detail					2,539,327.00	0.00		
Fund Reconciliation								
08I STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09I CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10I SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11I ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12I CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13I CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	4,000.00	0.00	131,090.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14I DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15I PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17I SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18I SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19I FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20I SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21I BUILDING FUND								
Expenditure Detail	0.00	(3,555,740.00)						
Other Sources/Uses Detail					0.00	2,453,509.00		
Fund Reconciliation								
25I CAPITAL FACILITIES FUND								
Expenditure Detail	15,370.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30I STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35I COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	3,555,740.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40I SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49I CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51I BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52I DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53I TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56I DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57I FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61I CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62I CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63I OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	85,818.00		
Fund Reconciliation								
66I WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67I SELF-INSURANCE FUND								
Expenditure Detail	2,180.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71I RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	3,577,290.00	(3,577,290.00)	131,090.00	(131,090.00)	2,539,327.00	2,539,327.00		

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	232,060,242.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	9,966,506.00
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	265,970.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	362,067.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	206,114.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100, 9200	7699, 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	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)				834,151.00
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	0.00
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)				221,259,585.00
Section II - Expenditures Per ADA				2022-23 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*				13,170.09
B. Expenditures per ADA (Line I.E divided by Line II.A)				16,800.16
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.)			192,228,540.73	14,158.88
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)			192,228,540.73	14,158.88
B. Required effort (Line A.2 times 90%)			173,005,686.66	12,742.99

C. Current year expenditures (Line I.E and Line II.B)	221,259,585.00	16,800.16
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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	154,485,518.00	158,928,518.00	116,377,636.24	159,796,919.00	868,401.00	0.5%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	22,809,185.00	2,802,185.00	1,686,749.98	3,425,108.00	622,923.00	22.2%
4) Other Local Revenue		8600-8799	9,920,236.00	10,460,992.00	1,617,458.15	11,124,164.00	663,172.00	6.3%
5) TOTAL, REVENUES			187,214,939.00	172,191,695.00	119,681,844.37	174,346,191.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	75,779,351.00	77,504,647.00	41,946,893.48	77,126,311.00	378,336.00	0.5%
2) Classified Salaries		2000-2999	18,267,857.00	18,579,165.00	10,209,157.75	18,787,614.00	(208,449.00)	-1.1%
3) Employee Benefits		3000-3999	31,571,398.00	32,376,800.00	17,145,942.89	32,070,174.00	306,626.00	0.9%
4) Books and Supplies		4000-4999	5,945,720.00	7,426,780.00	4,301,818.73	8,441,777.00	(1,014,997.00)	-13.7%
5) Services and Other Operating Expenditures		5000-5999	9,847,385.00	10,706,993.00	5,640,401.21	10,989,693.00	(282,700.00)	-2.6%
6) Capital Outlay		6000-6999	225,552.00	233,711.00	61,598.21	252,070.00	(18,359.00)	-7.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	220,454.00	206,114.00	90,973.06	206,114.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(561,444.00)	(771,562.00)	(250,112.81)	(785,849.00)	14,287.00	-1.9%
9) TOTAL, EXPENDITURES			141,296,273.00	146,262,648.00	79,146,672.52	147,087,904.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			45,918,666.00	25,929,047.00	40,535,171.85	27,258,287.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	387,318.00	38,700.40	85,818.00	(301,500.00)	-77.8%
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	(30,992,171.00)	(30,789,732.00)	(17,692,687.37)	(31,206,843.00)	(417,111.00)	1.4%
4) TOTAL, OTHER FINANCING SOURCES/USES			(30,992,171.00)	(30,402,414.00)	(17,653,986.97)	(31,121,025.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			14,926,495.00	(4,473,367.00)	22,881,184.88	(3,862,738.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	29,387,475.00	32,836,327.00		32,836,327.00	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)			29,387,475.00	32,836,327.00		32,836,327.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			29,387,475.00	32,836,327.00		32,836,327.00		
2) Ending Balance, June 30 (E + F1e)			44,313,970.00	28,362,960.00		28,973,589.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	75,000.00	75,000.00		75,000.00		
Stores		9712	378,532.00	378,532.00		378,532.00		
Prepaid Items		9713	272,169.00	272,169.00		272,169.00		
All Others		9719	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	22,449,213.00	4,790,349.00		5,041,863.00		
Discretionary Block Grant	0000	9780	20,007,000.00					
Other Program Carryovers	0000	9780	2,442,213.00					
LCFF Supplemental Carryovers	0000	9780		4,790,349.00				
Medical Admin Activities	0000	9780				68,067.00		
LCFF Supplemental Carryovers	0000	9780				4,973,796.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	22,846,910.00		23,206,025.00		
Unassigned/Unappropriated Amount		9790	21,139,056.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	13,041,704.00	45,359,150.00	30,397,286.00	42,885,551.00	(2,473,599.00)	-5.5%
Education Protection Account State Aid - Current Year		8012	2,715,308.00	3,094,368.00	1,632,667.00	3,094,368.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	390,949.00	378,000.00	0.00	386,000.00	8,000.00	2.1%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	125,071,432.00	129,163,000.00	76,052,507.44	129,492,000.00	329,000.00	0.3%
Unsecured Roll Taxes		8042	6,766,125.00	6,120,000.00	6,420,270.25	6,764,000.00	644,000.00	10.5%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	6,500,000.00	1,190,000.00	1,874,905.55	2,190,000.00	1,000,000.00	84.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	(26,376,000.00)	0.00	(25,015,000.00)	1,361,000.00	-5.2%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			154,485,518.00	158,928,518.00	116,377,636.24	159,796,919.00	868,401.00	0.5%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (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, LCFF SOURCES			154,485,518.00	158,928,518.00	116,377,636.24	159,796,919.00	868,401.00	0.5%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	473,998.00	473,998.00	473,998.00	473,998.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	2,272,727.00	2,272,727.00	1,189,888.48	2,272,727.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	20,062,460.00	55,460.00	22,863.50	678,383.00	622,923.00	1,123.2%
TOTAL, OTHER STATE REVENUE			22,809,185.00	2,802,185.00	1,686,749.98	3,425,108.00	622,923.00	22.2%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
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	8,351,000.00	8,347,750.00	(27,250.00)	8,347,750.00	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	81,568.77	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	356,169.00	356,169.00	155,856.77	356,169.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,090,000.00	1,090,000.00	687,779.63	1,090,000.00	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	123,067.00	667,073.00	710,791.82	1,330,245.00	663,172.00	99.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	8,711.16	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,920,236.00	10,460,992.00	1,617,458.15	11,124,164.00	663,172.00	6.3%
TOTAL, REVENUES			187,214,939.00	172,191,695.00	119,681,844.37	174,346,191.00	2,154,496.00	1.3%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	64,030,357.00	65,981,742.00	35,488,902.23	65,662,262.00	319,480.00	0.5%
Certificated Pupil Support Salaries		1200	2,476,540.00	2,423,239.00	1,212,863.21	2,209,258.00	213,981.00	8.8%
Certificated Supervisors' and Administrators' Salaries		1300	8,220,963.00	8,333,515.00	4,816,151.56	8,349,295.00	(15,780.00)	-0.2%
Other Certificated Salaries		1900	1,051,491.00	766,151.00	428,976.48	905,496.00	(139,345.00)	-18.2%
TOTAL, CERTIFICATED SALARIES			75,779,351.00	77,504,647.00	41,946,893.48	77,126,311.00	378,336.00	0.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	821,115.00	770,611.00	401,093.51	748,683.00	21,928.00	2.8%
Classified Support Salaries		2200	8,889,943.00	9,198,161.00	5,202,359.19	9,349,143.00	(150,982.00)	-1.6%
Classified Supervisors' and Administrators' Salaries		2300	1,729,575.00	1,820,182.00	1,035,760.06	1,870,073.00	(49,891.00)	-2.7%
Clerical, Technical and Office Salaries		2400	6,106,768.00	6,142,189.00	3,193,738.62	6,131,043.00	11,146.00	0.2%
Other Classified Salaries		2900	720,456.00	648,022.00	376,206.37	688,672.00	(40,650.00)	-6.3%
TOTAL, CLASSIFIED SALARIES			18,267,857.00	18,579,165.00	10,209,157.75	18,787,614.00	(208,449.00)	-1.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	14,208,870.00	14,384,964.00	7,660,124.04	14,294,609.00	90,355.00	0.6%
PERS		3201-3202	4,598,766.00	4,674,553.00	2,566,973.50	4,624,946.00	49,607.00	1.1%
OASDI/Medicare/Alternative		3301-3302	2,564,937.00	2,588,646.00	1,357,458.17	2,553,866.00	34,780.00	1.3%
Health and Welfare Benefits		3401-3402	8,403,601.00	8,738,296.00	4,482,072.99	8,616,437.00	121,859.00	1.4%
Unemployment Insurance		3501-3502	455,943.00	462,283.00	251,162.81	459,849.00	2,434.00	0.5%
Workers' Compensation		3601-3602	1,339,281.00	1,528,058.00	828,151.38	1,520,467.00	7,591.00	0.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			31,571,398.00	32,376,800.00	17,145,942.89	32,070,174.00	306,626.00	0.9%
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	115,000.00	134,090.00	69,644.18	134,090.00	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	5,141,933.00	6,053,100.00	3,425,580.62	7,055,436.00	(1,002,336.00)	-16.6%
Noncapitalized Equipment		4400	688,787.00	1,239,590.00	806,593.93	1,252,251.00	(12,661.00)	-1.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,945,720.00	7,426,780.00	4,301,818.73	8,441,777.00	(1,014,997.00)	-13.7%
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	107,696.00	81,830.00	59,939.60	124,767.00	(42,937.00)	-52.5%
Dues and Memberships		5300	52,833.00	53,666.00	40,264.28	43,166.00	10,500.00	19.6%
Insurance		5400-5450	1,212,557.00	1,280,197.00	1,280,197.00	1,280,197.00	0.00	0.0%
Operations and Housekeeping Services		5500	4,199,000.00	4,619,738.00	2,363,592.50	4,619,738.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	831,872.00	863,531.00	560,156.64	885,380.00	(21,849.00)	-2.5%
Transfers of Direct Costs		5710	0.00	(79,024.00)	(13,376.19)	(71,986.00)	(7,038.00)	8.9%
Transfers of Direct Costs - Interfund		5750	(24,910.00)	(21,550.00)	0.00	(21,550.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,231,123.00	3,660,821.00	1,207,572.53	3,861,526.00	(200,705.00)	-5.5%
Communications		5900	237,214.00	247,784.00	142,054.85	268,455.00	(20,671.00)	-8.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,847,385.00	10,706,993.00	5,640,401.21	10,989,693.00	(282,700.00)	-2.6%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	8,159.00	8,158.21	8,159.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	26,045.00	26,045.00	0.00	26,045.00	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	51,000.00	51,000.00	4,267.81	51,000.00	0.00	0.0%
Equipment Replacement		6500	148,507.00	148,507.00	49,172.19	166,866.00	(18,359.00)	-12.4%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			225,552.00	233,711.00	61,598.21	252,070.00	(18,359.00)	-7.9%
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	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						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	220,454.00	206,114.00	90,973.06	206,114.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			220,454.00	206,114.00	90,973.06	206,114.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(430,354.00)	(640,472.00)	(169,683.62)	(654,759.00)	14,287.00	-2.2%
Transfers of Indirect Costs - Interfund		7350	(131,090.00)	(131,090.00)	(80,429.19)	(131,090.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(561,444.00)	(771,562.00)	(250,112.81)	(785,849.00)	14,287.00	-1.9%
TOTAL, EXPENDITURES			141,296,273.00	146,262,648.00	79,146,672.52	147,087,904.00	(825,256.00)	-0.6%
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	387,318.00	38,700.40	85,818.00	(301,500.00)	-77.8%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	387,318.00	38,700.40	85,818.00	(301,500.00)	-77.8%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(30,992,171.00)	(30,789,732.00)	(17,692,687.37)	(31,206,843.00)	(417,111.00)	1.4%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(30,992,171.00)	(30,789,732.00)	(17,692,687.37)	(31,206,843.00)	(417,111.00)	1.4%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(30,992,171.00)	(30,402,414.00)	(17,653,986.97)	(31,121,025.00)	(718,611.00)	2.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	10,020,713.00	10,636,457.00	1,477,154.00	11,324,364.00	687,907.00	6.5%
2) Federal Revenue		8100-8299	6,781,923.00	9,583,135.00	3,468,054.30	9,966,506.00	383,371.00	4.0%
3) Other State Revenue		8300-8599	16,389,820.00	32,741,729.00	7,804,969.56	32,739,480.00	(2,249.00)	0.0%
4) Other Local Revenue		8600-8799	5,324,932.00	5,814,432.00	6,388,873.37	6,918,889.00	1,104,457.00	19.0%
5) TOTAL, REVENUES			38,517,388.00	58,775,753.00	19,139,051.23	60,949,239.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	14,686,713.00	14,643,248.00	7,546,549.58	14,116,965.00	526,283.00	3.6%
2) Classified Salaries		2000-2999	20,054,145.00	20,552,741.00	10,260,763.53	19,900,887.00	651,854.00	3.2%
3) Employee Benefits		3000-3999	22,895,565.00	22,934,154.00	6,428,027.60	22,470,281.00	463,873.00	2.0%
4) Books and Supplies		4000-4999	4,737,432.00	8,613,919.00	2,629,857.12	9,265,042.00	(651,123.00)	-7.6%
5) Services and Other Operating Expenditures		5000-5999	7,260,136.00	14,778,580.00	5,711,520.99	18,246,295.00	(3,467,715.00)	-23.5%
6) Capital Outlay		6000-6999	29,936.00	43,333.00	128,804.99	318,109.00	(274,776.00)	-634.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	430,354.00	640,472.00	169,683.62	654,759.00	(14,287.00)	-2.2%
9) TOTAL, EXPENDITURES			70,094,281.00	82,206,447.00	32,875,207.43	84,972,338.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(31,576,893.00)	(23,430,694.00)	(13,736,156.20)	(24,023,099.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	2,453,509.00	2,453,509.00	0.00	2,453,509.00	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	30,992,171.00	30,789,732.00	17,692,687.37	31,206,843.00	417,111.00	1.4%
4) TOTAL, OTHER FINANCING SOURCES/USES			33,445,680.00	33,243,241.00	17,692,687.37	33,660,352.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,868,787.00	9,812,547.00	3,956,531.17	9,637,253.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	7,079,815.00	13,033,383.00		13,033,383.00	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)			7,079,815.00	13,033,383.00		13,033,383.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,079,815.00	13,033,383.00		13,033,383.00		
2) Ending Balance, June 30 (E + F1e)			8,948,602.00	22,845,930.00		22,670,636.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	8,948,602.00	22,845,930.00		22,670,636.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
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	10,020,713.00	10,636,457.00	1,477,154.00	11,324,364.00	687,907.00	6.5%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			10,020,713.00	10,636,457.00	1,477,154.00	11,324,364.00	687,907.00	6.5%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	3,028,948.00	3,246,589.00	1,635,097.00	3,242,346.00	(4,243.00)	-0.1%
Special Education Discretionary Grants		8182	73,848.00	74,387.00	23,242.00	74,387.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	298,601.00	373,828.00	203,818.91	412,588.00	38,760.00	10.4%
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	319,557.00	319,557.00	104,119.75	312,778.00	(6,779.00)	-2.1%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	177,626.00	355,252.00	355,252.00	New
Title III, Part A, English Learner Program	4203	8290	619,091.00	646,659.00	148,088.93	646,284.00	(375.00)	-0.1%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	23,756.00	23,756.00	28,053.00	24,512.00	756.00	3.2%
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	2,418,122.00	4,898,359.00	1,148,008.71	4,898,359.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			6,781,923.00	9,583,135.00	3,468,054.30	9,966,506.00	383,371.00	4.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	906,302.00	906,302.00	557,012.78	906,302.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%

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Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	15,483,518.00	31,835,427.00	7,247,956.78	31,833,178.00	(2,249.00)	0.0%
TOTAL, OTHER STATE REVENUE			16,389,820.00	32,741,729.00	7,804,969.56	32,739,480.00	(2,249.00)	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	3,213,229.00	4,706,295.00	5,989,746.04	6,278,511.00	1,572,216.00	33.4%
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								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	2,111,703.00	1,108,137.00	399,127.33	640,378.00	(467,759.00)	-42.2%
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			5,324,932.00	5,814,432.00	6,388,873.37	6,918,889.00	1,104,457.00	19.0%
TOTAL, REVENUES			38,517,388.00	58,775,753.00	19,139,051.23	60,949,239.00	2,173,486.00	3.7%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	11,508,167.00	11,625,946.00	5,909,398.08	11,153,175.00	472,771.00	4.1%
Certificated Pupil Support Salaries		1200	1,490,360.00	1,386,343.00	683,864.67	1,326,654.00	59,689.00	4.3%
Certificated Supervisors' and Administrators' Salaries		1300	1,382,011.00	1,366,307.00	796,947.75	1,366,307.00	0.00	0.0%
Other Certificated Salaries		1900	306,175.00	264,652.00	156,339.08	270,829.00	(6,177.00)	-2.3%
TOTAL, CERTIFICATED SALARIES			14,686,713.00	14,643,248.00	7,546,549.58	14,116,965.00	526,283.00	3.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	12,607,348.00	12,302,277.00	6,098,855.28	11,976,426.00	325,851.00	2.6%
Classified Support Salaries		2200	3,968,922.00	4,471,026.00	2,218,628.64	4,288,518.00	182,508.00	4.1%
Classified Supervisors' and Administrators' Salaries		2300	2,057,581.00	1,981,654.00	1,080,119.09	1,849,367.00	132,287.00	6.7%
Clerical, Technical and Office Salaries		2400	894,955.00	952,769.00	504,849.78	930,490.00	22,279.00	2.3%
Other Classified Salaries		2900	525,339.00	845,015.00	358,310.74	856,086.00	(11,071.00)	-1.3%
TOTAL, CLASSIFIED SALARIES			20,054,145.00	20,552,741.00	10,260,763.53	19,900,887.00	651,854.00	3.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	12,966,255.00	12,899,278.00	1,359,681.07	12,815,920.00	83,358.00	0.6%
PERS		3201-3202	4,828,530.00	4,819,464.00	2,472,687.74	4,617,413.00	202,051.00	4.2%
OASDI/Medicare/Alternative		3301-3302	1,762,871.00	1,775,815.00	878,077.05	1,705,036.00	70,779.00	4.0%
Health and Welfare Benefits		3401-3402	2,671,833.00	2,718,822.00	1,343,989.30	2,634,483.00	84,339.00	3.1%
Unemployment Insurance		3501-3502	169,364.00	168,422.00	86,804.60	162,646.00	5,776.00	3.4%
Workers' Compensation		3601-3602	496,712.00	552,353.00	286,787.84	534,783.00	17,570.00	3.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			22,895,565.00	22,934,154.00	6,428,027.60	22,470,281.00	463,873.00	2.0%
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	906,302.00	906,302.00	361,463.81	906,601.00	(299.00)	0.0%
Materials and Supplies		4300	3,754,461.00	6,912,669.00	1,464,864.81	7,479,537.00	(566,868.00)	-8.2%
Noncapitalized Equipment		4400	76,669.00	794,948.00	802,771.96	878,147.00	(83,199.00)	-10.5%
Food		4700	0.00	0.00	756.54	757.00	(757.00)	New
TOTAL, BOOKS AND SUPPLIES			4,737,432.00	8,613,919.00	2,629,857.12	9,265,042.00	(651,123.00)	-7.6%

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)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	3,198,110.00	3,171,360.00	1,052,864.97	3,262,790.00	(91,430.00)	-2.9%
Travel and Conferences		5200	151,476.00	238,297.00	78,357.42	254,816.00	(16,519.00)	-6.9%
Dues and Memberships		5300	0.00	7,775.00	7,775.00	7,775.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	68,700.00	69,300.00	58,125.03	92,826.00	(23,526.00)	-33.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	216,235.00	386,409.00	64,555.99	366,431.00	19,978.00	5.2%
Transfers of Direct Costs		5710	0.00	79,024.00	13,376.19	71,986.00	7,038.00	8.9%
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	3,625,585.00	10,825,785.00	4,436,454.84	14,189,041.00	(3,363,256.00)	-31.1%
Communications		5900	30.00	630.00	11.55	630.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,260,136.00	14,778,580.00	5,711,520.99	18,246,295.00	(3,467,715.00)	-23.5%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	4,936.00	18,333.00	8,836.74	49,997.00	(31,664.00)	-172.7%
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	25,000.00	25,000.00	90,968.25	239,112.00	(214,112.00)	-856.4%
Equipment Replacement		6500	0.00	0.00	29,000.00	29,000.00	(29,000.00)	New
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			29,936.00	43,333.00	128,804.99	318,109.00	(274,776.00)	-634.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	430,354.00	640,472.00	169,683.62	654,759.00	(14,287.00)	-2.2%
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			430,354.00	640,472.00	169,683.62	654,759.00	(14,287.00)	-2.2%
TOTAL, EXPENDITURES			70,094,281.00	82,206,447.00	32,875,207.43	84,972,338.00	(2,765,891.00)	-3.4%
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	2,453,509.00	2,453,509.00	0.00	2,453,509.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,453,509.00	2,453,509.00	0.00	2,453,509.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	30,992,171.00	30,789,732.00	17,692,687.37	31,206,843.00	417,111.00	1.4%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			30,992,171.00	30,789,732.00	17,692,687.37	31,206,843.00	417,111.00	1.4%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			33,445,680.00	33,243,241.00	17,692,687.37	33,660,352.00	(417,111.00)	-1.3%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	164,506,231.00	169,564,975.00	117,854,790.24	171,121,283.00	1,556,308.00	0.9%
2) Federal Revenue		8100-8299	6,781,923.00	9,583,135.00	3,468,054.30	9,966,506.00	383,371.00	4.0%
3) Other State Revenue		8300-8599	39,199,005.00	35,543,914.00	9,491,719.54	36,164,588.00	620,674.00	1.7%
4) Other Local Revenue		8600-8799	15,245,168.00	16,275,424.00	8,006,331.52	18,043,053.00	1,767,629.00	10.9%
5) TOTAL, REVENUES			225,732,327.00	230,967,448.00	138,820,895.60	235,295,430.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	90,466,064.00	92,147,895.00	49,493,443.06	91,243,276.00	904,619.00	1.0%
2) Classified Salaries		2000-2999	38,322,002.00	39,131,906.00	20,469,921.28	38,688,501.00	443,405.00	1.1%
3) Employee Benefits		3000-3999	54,466,963.00	55,310,954.00	23,573,970.49	54,540,455.00	770,499.00	1.4%
4) Books and Supplies		4000-4999	10,683,152.00	16,040,699.00	6,931,675.85	17,706,819.00	(1,666,120.00)	-10.4%
5) Services and Other Operating Expenditures		5000-5999	17,107,521.00	25,485,573.00	11,351,922.20	29,235,988.00	(3,750,415.00)	-14.7%
6) Capital Outlay		6000-6999	255,488.00	277,044.00	190,403.20	570,179.00	(293,135.00)	-105.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	220,454.00	206,114.00	90,973.06	206,114.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(131,090.00)	(131,090.00)	(80,429.19)	(131,090.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			211,390,554.00	228,469,095.00	112,021,879.95	232,060,242.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			14,341,773.00	2,498,353.00	26,799,015.65	3,235,188.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	2,453,509.00	2,840,827.00	38,700.40	2,539,327.00	(301,500.00)	-10.6%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,453,509.00	2,840,827.00	38,700.40	2,539,327.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			16,795,282.00	5,339,180.00	26,837,716.05	5,774,515.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	36,467,290.00	45,869,710.00		45,869,710.00	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)			36,467,290.00	45,869,710.00		45,869,710.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			36,467,290.00	45,869,710.00		45,869,710.00		
2) Ending Balance, June 30 (E + F1e)			53,262,572.00	51,208,890.00		51,644,225.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	75,000.00	75,000.00		75,000.00		
Stores		9712	378,532.00	378,532.00		378,532.00		
Prepaid Items		9713	272,169.00	272,169.00		272,169.00		
All Others		9719	0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	8,948,602.00	22,845,930.00		22,670,636.00		
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	22,449,213.00	4,790,349.00		5,041,863.00		
Discretionary Block Grant	0000	9780	20,007,000.00					
Other Program Carryovers	0000	9780	2,442,213.00					
LCFF Supplemental Carryovers	0000	9780		4,790,349.00				
Medical Admin Activities	0000	9780				68,067.00		
LCFF Supplemental Carryovers	0000	9780				4,973,796.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	22,846,910.00		23,206,025.00		
Unassigned/Unappropriated Amount		9790	21,139,056.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	13,041,704.00	45,359,150.00	30,397,286.00	42,885,551.00	(2,473,599.00)	-5.5%
Education Protection Account State Aid - Current Year		8012	2,715,308.00	3,094,368.00	1,632,667.00	3,094,368.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	390,949.00	378,000.00	0.00	386,000.00	8,000.00	2.1%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	125,071,432.00	129,163,000.00	76,052,507.44	129,492,000.00	329,000.00	0.3%
Unsecured Roll Taxes		8042	6,766,125.00	6,120,000.00	6,420,270.25	6,764,000.00	644,000.00	10.5%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	6,500,000.00	1,190,000.00	1,874,905.55	2,190,000.00	1,000,000.00	84.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	(26,376,000.00)	0.00	(25,015,000.00)	1,361,000.00	-5.2%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			154,485,518.00	158,928,518.00	116,377,636.24	159,796,919.00	868,401.00	0.5%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	10,020,713.00	10,636,457.00	1,477,154.00	11,324,364.00	687,907.00	6.5%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, LCFF SOURCES			164,506,231.00	169,564,975.00	117,854,790.24	171,121,283.00	1,556,308.00	0.9%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	3,028,948.00	3,246,589.00	1,635,097.00	3,242,346.00	(4,243.00)	-0.1%
Special Education Discretionary Grants		8182	73,848.00	74,387.00	23,242.00	74,387.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	298,601.00	373,828.00	203,818.91	412,588.00	38,760.00	10.4%
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	319,557.00	319,557.00	104,119.75	312,778.00	(6,779.00)	-2.1%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	177,626.00	355,252.00	355,252.00	New
Title III, Part A, English Learner Program	4203	8290	619,091.00	646,659.00	148,088.93	646,284.00	(375.00)	-0.1%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	23,756.00	23,756.00	28,053.00	24,512.00	756.00	3.2%
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	2,418,122.00	4,898,359.00	1,148,008.71	4,898,359.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			6,781,923.00	9,583,135.00	3,468,054.30	9,966,506.00	383,371.00	4.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	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	473,998.00	473,998.00	473,998.00	473,998.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	3,179,029.00	3,179,029.00	1,746,901.26	3,179,029.00	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%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	35,545,978.00	31,890,887.00	7,270,820.28	32,511,561.00	620,674.00	1.9%
TOTAL, OTHER STATE REVENUE			39,199,005.00	35,543,914.00	9,491,719.54	36,164,588.00	620,674.00	1.7%
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	8,351,000.00	8,347,750.00	(27,250.00)	8,347,750.00	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	81,568.77	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	356,169.00	356,169.00	155,856.77	356,169.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,090,000.00	1,090,000.00	687,779.63	1,090,000.00	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	3,336,296.00	5,373,368.00	6,700,537.86	7,608,756.00	2,235,388.00	41.6%

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

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Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	8,711.16	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	2,111,703.00	1,108,137.00	399,127.33	640,378.00	(467,759.00)	-42.2%
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			15,245,168.00	16,275,424.00	8,006,331.52	18,043,053.00	1,767,629.00	10.9%
TOTAL, REVENUES			225,732,327.00	230,967,448.00	138,820,895.60	235,295,430.00	4,327,982.00	1.9%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	75,538,524.00	77,607,688.00	41,398,300.31	76,815,437.00	792,251.00	1.0%
Certificated Pupil Support Salaries		1200	3,966,900.00	3,809,582.00	1,896,727.88	3,535,912.00	273,670.00	7.2%
Certificated Supervisors' and Administrators' Salaries		1300	9,602,974.00	9,699,822.00	5,613,099.31	9,715,602.00	(15,780.00)	-0.2%
Other Certificated Salaries		1900	1,357,666.00	1,030,803.00	585,315.56	1,176,325.00	(145,522.00)	-14.1%
TOTAL, CERTIFICATED SALARIES			90,466,064.00	92,147,895.00	49,493,443.06	91,243,276.00	904,619.00	1.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	13,428,463.00	13,072,888.00	6,499,948.79	12,725,109.00	347,779.00	2.7%
Classified Support Salaries		2200	12,858,865.00	13,669,187.00	7,420,987.83	13,637,661.00	31,526.00	0.2%
Classified Supervisors' and Administrators' Salaries		2300	3,787,156.00	3,801,836.00	2,115,879.15	3,719,440.00	82,396.00	2.2%
Clerical, Technical and Office Salaries		2400	7,001,723.00	7,094,958.00	3,698,588.40	7,061,533.00	33,425.00	0.5%
Other Classified Salaries		2900	1,245,795.00	1,493,037.00	734,517.11	1,544,758.00	(51,721.00)	-3.5%
TOTAL, CLASSIFIED SALARIES			38,322,002.00	39,131,906.00	20,469,921.28	38,688,501.00	443,405.00	1.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	27,175,125.00	27,284,242.00	9,019,805.11	27,110,529.00	173,713.00	0.6%
PERS		3201-3202	9,427,296.00	9,494,017.00	5,039,661.24	9,242,359.00	251,658.00	2.7%
OASDI/Medicare/Alternative		3301-3302	4,327,808.00	4,364,461.00	2,235,535.22	4,258,902.00	105,559.00	2.4%
Health and Welfare Benefits		3401-3402	11,075,434.00	11,457,118.00	5,826,062.29	11,250,920.00	206,198.00	1.8%
Unemployment Insurance		3501-3502	625,307.00	630,705.00	337,967.41	622,495.00	8,210.00	1.3%
Workers' Compensation		3601-3602	1,835,993.00	2,080,411.00	1,114,939.22	2,055,250.00	25,161.00	1.2%
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			54,466,963.00	55,310,954.00	23,573,970.49	54,540,455.00	770,499.00	1.4%
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	1,021,302.00	1,040,392.00	431,107.99	1,040,691.00	(299.00)	0.0%

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

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Materials and Supplies		4300	8,896,394.00	12,965,769.00	4,890,445.43	14,534,973.00	(1,569,204.00)	-12.1%
Noncapitalized Equipment		4400	765,456.00	2,034,538.00	1,609,365.89	2,130,398.00	(95,860.00)	-4.7%
Food		4700	0.00	0.00	756.54	757.00	(757.00)	New
TOTAL, BOOKS AND SUPPLIES			10,683,152.00	16,040,699.00	6,931,675.85	17,706,819.00	(1,666,120.00)	-10.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	3,198,110.00	3,171,360.00	1,052,864.97	3,262,790.00	(91,430.00)	-2.9%
Travel and Conferences		5200	259,172.00	320,127.00	138,297.02	379,583.00	(59,456.00)	-18.6%
Dues and Memberships		5300	52,833.00	61,441.00	48,039.28	50,941.00	10,500.00	17.1%
Insurance		5400-5450	1,212,557.00	1,280,197.00	1,280,197.00	1,280,197.00	0.00	0.0%
Operations and Housekeeping Services		5500	4,267,700.00	4,689,038.00	2,421,717.53	4,712,564.00	(23,526.00)	-0.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,048,107.00	1,249,940.00	624,712.63	1,251,811.00	(1,871.00)	-0.1%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(24,910.00)	(21,550.00)	0.00	(21,550.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	6,856,708.00	14,486,606.00	5,644,027.37	18,050,567.00	(3,563,961.00)	-24.6%
Communications		5900	237,244.00	248,414.00	142,066.40	269,085.00	(20,671.00)	-8.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			17,107,521.00	25,485,573.00	11,351,922.20	29,235,988.00	(3,750,415.00)	-14.7%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	8,159.00	8,158.21	8,159.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	30,981.00	44,378.00	8,836.74	76,042.00	(31,664.00)	-71.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	76,000.00	76,000.00	95,236.06	290,112.00	(214,112.00)	-281.7%
Equipment Replacement		6500	148,507.00	148,507.00	78,172.19	195,866.00	(47,359.00)	-31.9%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			255,488.00	277,044.00	190,403.20	570,179.00	(293,135.00)	-105.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	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	220,454.00	206,114.00	90,973.06	206,114.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			220,454.00	206,114.00	90,973.06	206,114.00	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	(131,090.00)	(131,090.00)	(80,429.19)	(131,090.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(131,090.00)	(131,090.00)	(80,429.19)	(131,090.00)	0.00	0.0%
TOTAL, EXPENDITURES			211,390,554.00	228,469,095.00	112,021,879.95	232,060,242.00	(3,591,147.00)	-1.6%
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	2,453,509.00	2,840,827.00	38,700.40	2,539,327.00	(301,500.00)	-10.6%
(a) TOTAL, INTERFUND TRANSFERS IN			2,453,509.00	2,840,827.00	38,700.40	2,539,327.00	(301,500.00)	-10.6%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
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)			2,453,509.00	2,840,827.00	38,700.40	2,539,327.00	301,500.00	10.6%

Resource	Description	2022-23 Projected Totals
2600	Expanded Learning Opportunities Program	1,266,650.00
6266	Educator Effectiveness, FY 2021-22	1,505,187.00
6300	Lottery : Instructional Materials	1,072,874.00
6500	Special Education	314,699.00
6546	Mental Health-Related Services	1,000,802.00
6547	Special Education Early Intervention Preschool Grant	529,042.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	9,041,790.00
7311	Classified School Employee Professional Development Block Grant	80,452.00
7425	Expanded Learning Opportunities (ELO) Grant	56,055.00
7435	Learning Recovery Emergency Block Grant	6,920,818.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	751,502.00
9010	Other Restricted Local	130,765.00
Total, Restricted Balance		22,670,636.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,000,000.00	1,330,867.00	1,274,145.62	2,080,867.00	750,000.00	56.4%
3) Other State Revenue		8300-8599	5,500,000.00	5,500,000.00	3,612,222.84	5,500,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	205,500.00	215,386.00	25,760.86	27,651.00	(187,735.00)	-87.2%
5) TOTAL, REVENUES			6,705,500.00	7,046,253.00	4,912,129.32	7,608,518.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,242,297.00	2,322,686.00	1,253,283.94	2,312,351.00	10,335.00	0.4%
3) Employee Benefits		3000-3999	873,722.00	889,880.00	481,929.12	879,924.00	9,956.00	1.1%
4) Books and Supplies		4000-4999	3,069,000.00	3,710,116.00	1,536,152.22	3,497,381.00	212,735.00	5.7%
5) Services and Other Operating Expenditures		5000-5999	201,400.00	226,100.00	83,136.25	342,100.00	(116,000.00)	-51.3%
6) Capital Outlay		6000-6999	70,000.00	220,000.00	79,201.55	380,000.00	(160,000.00)	-72.7%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	131,090.00	131,090.00	80,429.19	131,090.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,587,509.00	7,499,872.00	3,514,132.27	7,542,846.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			117,991.00	(453,619.00)	1,397,997.05	65,672.00		
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)			117,991.00	(453,619.00)	1,397,997.05	65,672.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,214,152.00	3,337,646.00		3,337,646.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,214,152.00	3,337,646.00		3,337,646.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,214,152.00	3,337,646.00		3,337,646.00		
2) Ending Balance, June 30 (E + F1e)			2,332,143.00	2,884,027.00		3,403,318.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	2,332,143.00	2,884,027.00		3,403,318.00		
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	1,000,000.00	1,330,867.00	1,274,145.62	2,080,867.00	750,000.00	56.4%
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			1,000,000.00	1,330,867.00	1,274,145.62	2,080,867.00	750,000.00	56.4%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	5,500,000.00	5,500,000.00	3,612,222.84	5,500,000.00	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			5,500,000.00	5,500,000.00	3,612,222.84	5,500,000.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	9,886.00	12,150.66	12,151.00	2,265.00	22.9%
Food Service Sales		8634	200,000.00	200,000.00	740.00	10,000.00	(190,000.00)	-95.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	4,000.00	4,000.00	11,367.02	4,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	1,500.00	1,500.00	1,503.18	1,500.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			205,500.00	215,386.00	25,760.86	27,651.00	(187,735.00)	-87.2%
TOTAL, REVENUES			6,705,500.00	7,046,253.00	4,912,129.32	7,608,518.00		
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	1,430,957.00	1,511,346.00	798,893.81	1,501,011.00	10,335.00	0.7%
Classified Supervisors' and Administrators' Salaries		2300	631,242.00	631,242.00	354,113.59	631,242.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	180,098.00	180,098.00	100,276.54	180,098.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,242,297.00	2,322,686.00	1,253,283.94	2,312,351.00	10,335.00	0.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	472,281.00	518,753.00	287,174.72	516,131.00	2,622.00	0.5%
OASDI/Medicare/Alternative		3301-3302	158,966.00	165,829.00	89,564.66	165,226.00	603.00	0.4%
Health and Welfare Benefits		3401-3402	200,080.00	157,292.00	79,157.05	150,760.00	6,532.00	4.2%
Unemployment Insurance		3501-3502	10,717.00	11,180.00	6,060.43	11,146.00	34.00	0.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Workers' Compensation		3601-3602	31,678.00	36,826.00	19,972.26	36,661.00	165.00	0.4%
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			873,722.00	889,880.00	481,929.12	879,924.00	9,956.00	1.1%
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	304,000.00	626,949.00	230,822.60	414,214.00	212,735.00	33.9%
Noncapitalized Equipment		4400	50,000.00	50,000.00	21,931.38	50,000.00	0.00	0.0%
Food		4700	2,715,000.00	3,033,167.00	1,283,398.24	3,033,167.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,069,000.00	3,710,116.00	1,536,152.22	3,497,381.00	212,735.00	5.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	100,000.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	7,500.00	7,500.00	3,985.65	7,500.00	0.00	0.0%
Dues and Memberships		5300	2,000.00	2,000.00	1,002.32	2,000.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	11,500.00	11,500.00	625.00	2,500.00	9,000.00	78.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	68,200.00	170,900.00	54,361.95	125,900.00	45,000.00	26.3%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	4,000.00	4,000.00	0.00	4,000.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	4,200.00	26,200.00	23,041.87	196,200.00	(170,000.00)	-648.9%
Communications		5900	4,000.00	4,000.00	119.46	4,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			201,400.00	226,100.00	83,136.25	342,100.00	(116,000.00)	-51.3%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	20,000.00	20,000.00	0.00	180,000.00	(160,000.00)	-800.0%
Equipment Replacement		6500	50,000.00	200,000.00	79,201.55	200,000.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			70,000.00	220,000.00	79,201.55	380,000.00	(160,000.00)	-72.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	131,090.00	131,090.00	80,429.19	131,090.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			131,090.00	131,090.00	80,429.19	131,090.00	0.00	0.0%
TOTAL, EXPENDITURES			6,587,509.00	7,499,872.00	3,514,132.27	7,542,846.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	3,403,318.00
Total, Restricted Balance		3,403,318.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,449,932.00	3,449,932.00	1,845,458.01	3,449,932.00	0.00	0.0%
5) TOTAL, REVENUES			3,449,932.00	3,449,932.00	1,845,458.01	3,449,932.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	318,505.00	318,046.00	189,725.22	208,953.00	109,093.00	34.3%
3) Employee Benefits		3000-3999	109,172.00	107,332.00	60,051.06	75,227.00	32,105.00	29.9%
4) Books and Supplies		4000-4999	59,500.00	92,330.00	46,375.50	104,370.00	(12,040.00)	-13.0%
5) Services and Other Operating Expenditures		5000-5999	527,561.00	(2,086,474.00)	405,988.40	(2,274,617.00)	188,143.00	-9.0%
6) Capital Outlay		6000-6999	1,668,369.00	8,202,593.00	4,877,241.39	8,273,667.00	(71,074.00)	-0.9%
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	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,683,107.00	6,633,827.00	5,579,381.57	6,387,600.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			766,825.00	(3,183,895.00)	(3,733,923.56)	(2,937,668.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,453,509.00	2,453,509.00	0.00	2,453,509.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,453,509.00)	(2,453,509.00)	0.00	(2,453,509.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,686,684.00)	(5,637,404.00)	(3,733,923.56)	(5,391,177.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,237,380.00	9,153,405.00		9,153,405.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,237,380.00	9,153,405.00		9,153,405.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,237,380.00	9,153,405.00		9,153,405.00		
2) Ending Balance, June 30 (E + F1e)			3,550,696.00	3,516,001.00		3,762,228.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		277,233.00		

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	3,550,696.00	3,516,001.00		3,484,995.00		
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	3,407,859.00	3,407,859.00	1,809,445.84	3,407,859.00	0.00	0.0%
Interest		8660	42,073.00	42,073.00	36,012.17	42,073.00	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			3,449,932.00	3,449,932.00	1,845,458.01	3,449,932.00	0.00	0.0%
TOTAL, REVENUES			3,449,932.00	3,449,932.00	1,845,458.01	3,449,932.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	43,947.00	43,947.00	37,412.42	48,012.00	(4,065.00)	-9.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Classified Supervisors' and Administrators' Salaries		2300	163,709.00	163,709.00	83,559.70	92,086.00	71,623.00	43.8%
Clerical, Technical and Office Salaries		2400	110,849.00	110,390.00	62,601.12	68,855.00	41,535.00	37.6%
Other Classified Salaries		2900	0.00	0.00	6,151.98	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			318,505.00	318,046.00	189,725.22	208,953.00	109,093.00	34.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	30,966.00	30,966.00	16,896.82	17,418.00	13,548.00	43.8%
PERS		3201-3202	39,272.00	39,155.00	21,199.14	29,441.00	9,714.00	24.8%
OASDI/Medicare/Alternative		3301-3302	13,659.00	13,631.00	8,694.25	9,808.00	3,823.00	28.0%
Health and Welfare Benefits		3401-3402	19,219.00	16,958.00	9,305.84	14,232.00	2,726.00	16.1%
Unemployment Insurance		3501-3502	1,556.00	1,554.00	931.57	1,014.00	540.00	34.7%
Workers' Compensation		3601-3602	4,500.00	5,068.00	3,023.44	3,314.00	1,754.00	34.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			109,172.00	107,332.00	60,051.06	75,227.00	32,105.00	29.9%
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	59,500.00	90,453.00	41,575.30	99,569.00	(9,116.00)	-10.1%
Noncapitalized Equipment		4400	0.00	1,877.00	4,800.20	4,801.00	(2,924.00)	-155.8%
TOTAL, BOOKS AND SUPPLIES			59,500.00	92,330.00	46,375.50	104,370.00	(12,040.00)	-13.0%
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	11,100.00	11,100.00	5,550.00	11,100.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	418,402.00	493,522.00	327,671.24	496,738.00	(3,216.00)	-0.7%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	(3,555,740.00)	0.00	(3,555,740.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	98,059.00	964,642.00	72,765.45	773,283.00	191,359.00	19.8%
Communications		5900	0.00	2.00	1.71	2.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			527,561.00	(2,086,474.00)	405,988.40	(2,274,617.00)	188,143.00	-9.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	31,873.00	31,790.10	31,873.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,668,369.00	8,170,720.00	4,845,451.29	8,241,794.00	(71,074.00)	-0.9%
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			1,668,369.00	8,202,593.00	4,877,241.39	8,273,667.00	(71,074.00)	-0.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,683,107.00	6,633,827.00	5,579,381.57	6,387,600.00		
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	2,453,509.00	2,453,509.00	0.00	2,453,509.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,453,509.00	2,453,509.00	0.00	2,453,509.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(2,453,509.00)	(2,453,509.00)	0.00	(2,453,509.00)		

Resource	Description	2022-23 Projected Totals
9010	Other Restricted Local	277,233.00
Total, Restricted Balance		277,233.00

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	750,841.00	927,984.00	499,910.99	927,984.00	0.00	0.0%
5) TOTAL, REVENUES			750,841.00	927,984.00	499,910.99	927,984.00		
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	1,300.00	1,300.00	0.00	1,300.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	393,180.00	444,590.00	233,064.00	444,590.00	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			394,480.00	445,890.00	233,064.00	445,890.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			356,361.00	482,094.00	266,846.99	482,094.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			356,361.00	482,094.00	266,846.99	482,094.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,377,402.00	3,348,468.00		3,348,468.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,377,402.00	3,348,468.00		3,348,468.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,377,402.00	3,348,468.00		3,348,468.00		
2) Ending Balance, June 30 (E + F1e)			2,733,763.00	3,830,562.00		3,830,562.00		
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	2,733,763.00	3,830,562.00		3,830,562.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	24,984.00	24,984.00	13,011.12	24,984.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	725,857.00	903,000.00	486,899.87	903,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			750,841.00	927,984.00	499,910.99	927,984.00	0.00	0.0%
TOTAL, REVENUES			750,841.00	927,984.00	499,910.99	927,984.00		
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	1,300.00	1,300.00	0.00	1,300.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,300.00	1,300.00	0.00	1,300.00	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	307,914.00	333,618.00	207,588.00	333,618.00	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	18,730.00	15,370.00	0.00	15,370.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	66,536.00	95,602.00	25,476.00	95,602.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			393,180.00	444,590.00	233,064.00	444,590.00	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								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			394,480.00	445,890.00	233,064.00	445,890.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
9010	Other Restricted Local	3,830,562.00
Total, Restricted Balance		3,830,562.00

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	3,555,740.00	1,960,673.00	3,555,740.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	3,555,740.00	1,960,673.00	3,555,740.00		
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	3,555,740.00	0.00	3,555,740.00	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	3,555,740.00	0.00	3,555,740.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	1,960,673.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	1,960,673.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	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	3,555,740.00	1,960,673.00	3,555,740.00	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	3,555,740.00	1,960,673.00	3,555,740.00	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	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%
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	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	3,555,740.00	1,960,673.00	3,555,740.00		
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	3,555,740.00	0.00	3,555,740.00	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	3,555,740.00	0.00	3,555,740.00	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	3,555,740.00	0.00	3,555,740.00		
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								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Authorized Interfund Transfers 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
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	2,075,370.00	2,252,931.00	1,033,503.14	2,148,399.00	(104,532.00)	-4.6%
5) TOTAL, REVENUES			2,075,370.00	2,252,931.00	1,033,503.14	2,148,399.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	103,328.00	103,328.00	60,274.62	103,328.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,046,165.00	1,142,804.00	621,992.37	1,100,844.00	41,960.00	3.7%
3) Employee Benefits		3000-3999	458,498.00	528,415.00	278,330.08	510,206.00	18,209.00	3.4%
4) Books and Supplies		4000-4999	27,627.00	88,048.00	32,971.88	87,163.00	885.00	1.0%
5) Services and Other Operating Expenses		5000-5999	2,918.00	3,018.00	3,214.40	3,903.00	(885.00)	-29.3%
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			1,638,536.00	1,865,613.00	996,783.35	1,805,444.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			436,834.00	387,318.00	36,719.79	342,955.00		
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	387,318.00	38,700.40	85,818.00	301,500.00	77.8%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	(387,318.00)	(38,700.40)	(85,818.00)		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			436,834.00	0.00	(1,980.61)	257,137.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	165,379.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) As of July 1 - Audited (F1a + F1b)			165,379.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			165,379.00	0.00		0.00		
2) Ending Net Position, June 30 (E + F1e)			602,213.00	0.00		257,137.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	602,213.00	0.00		257,137.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
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								
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	2,075,370.00	2,252,931.00	1,033,503.14	2,148,399.00	(104,532.00)	-4.6%
TOTAL, OTHER LOCAL REVENUE			2,075,370.00	2,252,931.00	1,033,503.14	2,148,399.00	(104,532.00)	-4.6%
TOTAL, REVENUES			2,075,370.00	2,252,931.00	1,033,503.14	2,148,399.00		
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	103,328.00	103,328.00	60,274.62	103,328.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			103,328.00	103,328.00	60,274.62	103,328.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	373,594.00	350,841.00	178,499.19	337,035.00	13,806.00	3.9%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	88,624.00	48,394.50	88,624.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	52,622.00	52,622.00	30,610.36	52,622.00	0.00	0.0%
Other Classified Salaries		2900	619,949.00	650,717.00	364,488.32	622,563.00	28,154.00	4.3%
TOTAL, CLASSIFIED SALARIES			1,046,165.00	1,142,804.00	621,992.37	1,100,844.00	41,960.00	3.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	19,546.00	19,546.00	12,058.25	19,546.00	0.00	0.0%
PERS		3201-3202	237,544.00	278,670.00	149,254.45	266,420.00	12,250.00	4.4%
OASDI/Medicare/Alternative		3301-3302	78,962.00	85,545.00	46,280.69	82,240.00	3,305.00	3.9%
Health and Welfare Benefits		3401-3402	100,641.00	118,795.00	56,557.12	117,011.00	1,784.00	1.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Unemployment Insurance		3501-3502	5,565.00	6,002.00	3,306.86	5,800.00	202.00	3.4%
Workers' Compensation		3601-3602	16,240.00	19,857.00	10,872.71	19,189.00	668.00	3.4%
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			458,498.00	528,415.00	278,330.08	510,206.00	18,209.00	3.4%
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	21,177.00	79,790.00	29,176.94	78,905.00	885.00	1.1%
Noncapitalized Equipment		4400	6,450.00	8,258.00	3,794.94	8,258.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			27,627.00	88,048.00	32,971.88	87,163.00	885.00	1.0%
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	885.00	885.00	(885.00)	New
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	2,918.00	3,018.00	2,329.40	3,018.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			2,918.00	3,018.00	3,214.40	3,903.00	(885.00)	-29.3%
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)								
Other Transfers Out								
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			1,638,536.00	1,865,613.00	996,783.35	1,805,444.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Authorized Interfund Transfers Out		7619	0.00	387,318.00	38,700.40	85,818.00	301,500.00	77.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	387,318.00	38,700.40	85,818.00	301,500.00	77.8%
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 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	(387,318.00)	(38,700.40)	(85,818.00)		

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	20,809,070.00	20,224,173.00	11,530,271.24	20,238,693.00	14,520.00	0.1%
5) TOTAL, REVENUES			20,809,070.00	20,224,173.00	11,530,271.24	20,238,693.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	77,217.00	77,972.00	45,483.41	77,972.00	0.00	0.0%
2) Classified Salaries		2000-2999	98,588.00	98,588.00	57,429.55	98,588.00	0.00	0.0%
3) Employee Benefits		3000-3999	69,266.00	69,637.00	40,431.87	70,653.00	(1,016.00)	-1.5%
4) Books and Supplies		4000-4999	1,725.00	1,725.00	0.00	1,725.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	21,869,931.00	21,869,931.00	13,546,441.02	22,961,615.00	(1,091,684.00)	-5.0%
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			22,116,727.00	22,117,853.00	13,689,785.85	23,210,553.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			(1,307,657.00)	(1,893,680.00)	(2,159,514.61)	(2,971,860.00)		
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)			(1,307,657.00)	(1,893,680.00)	(2,159,514.61)	(2,971,860.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	5,366,931.00	5,507,311.00		5,507,311.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,366,931.00	5,507,311.00		5,507,311.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			5,366,931.00	5,507,311.00		5,507,311.00		
2) Ending Net Position, June 30 (E + F1e)			4,059,274.00	3,613,631.00		2,535,451.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	4,059,274.00	0.00		2,535,451.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	0.00	3,613,631.00		0.00		
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	63,550.00	63,550.00	27,378.93	63,550.00	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	20,743,620.00	20,158,723.00	11,501,844.74	20,173,243.00	14,520.00	0.1%
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	1,900.00	1,900.00	1,047.57	1,900.00	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			20,809,070.00	20,224,173.00	11,530,271.24	20,238,693.00	14,520.00	0.1%
TOTAL, REVENUES			20,809,070.00	20,224,173.00	11,530,271.24	20,238,693.00		
CERTIFICATED SALARIES								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	77,217.00	77,972.00	45,483.41	77,972.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			77,217.00	77,972.00	45,483.41	77,972.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	26,813.00	26,813.00	15,640.66	26,813.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	71,775.00	71,775.00	41,788.89	71,775.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			98,588.00	98,588.00	57,429.55	98,588.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	14,516.00	14,660.00	8,551.97	14,661.00	(1.00)	0.0%
PERS		3201-3202	24,829.00	24,829.00	14,463.33	24,829.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	7,491.00	7,502.00	4,104.08	7,500.00	2.00	0.0%
Health and Welfare Benefits		3401-3402	19,107.00	18,990.00	11,178.48	20,005.00	(1,015.00)	-5.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Unemployment Insurance		3501-3502	839.00	842.00	493.89	844.00	(2.00)	-0.2%
Workers' Compensation		3601-3602	2,484.00	2,814.00	1,640.12	2,814.00	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			69,266.00	69,637.00	40,431.87	70,653.00	(1,016.00)	-1.5%
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	1,725.00	1,725.00	0.00	1,725.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,725.00	1,725.00	0.00	1,725.00	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	21,713,201.00	21,730,513.00	13,475,633.68	22,822,197.00	(1,091,684.00)	-5.0%
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 - Interfund		5750	2,180.00	2,180.00	0.00	2,180.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	154,550.00	137,238.00	70,807.34	137,238.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			21,869,931.00	21,869,931.00	13,546,441.02	22,961,615.00	(1,091,684.00)	-5.0%
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%
TOTAL, EXPENSES			22,116,727.00	22,117,853.00	13,689,785.85	23,210,553.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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
Total, Restricted Net Position		0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			50,001,431.50	41,716,647.82	25,584,552.09	21,906,342.37	13,582,838.52	39,956,196.09	25,112,366.33	72,463,864.63
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		3,304,053.00	0.00	10,067,682.00	0.00	11,894,590.00	0.00	6,763,628.00	5,947,295.00
Property Taxes	8020-8079		320,060.24	67,547.84	54,471.03	6,443,212.26	25,472,955.24	0.00	51,989,436.63	0.00
Miscellaneous Funds	8080-8099		0.00	0.00	(7,249.00)	0.00	0.00	0.00	1,484,403.00	0.00
Federal Revenue	8100-8299		109,982.00	349,617.00	925,484.39	(380,167.09)	506,576.00	0.00	1,956,562.00	1,443,104.53
Other State Revenue	8300-8599		163,175.00	5,893.00	2,142,145.64	305,247.00	4,899,434.00	0.00	1,975,824.90	448,161.00
Other Local Revenue	8600-8799		54,734.42	251,304.48	1,249,919.17	2,252,443.90	996,112.42	2,289,217.93	912,599.20	552,661.35
Interfund Transfers In	8910-8929								38,700.40	
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			3,952,004.66	674,362.32	14,432,453.23	8,620,736.07	43,769,667.66	2,289,217.93	65,121,154.13	8,391,221.88
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		1,234,620.67	7,783,437.45	8,063,063.29	8,128,023.86	8,044,615.71	8,166,869.44	8,072,812.64	8,041,843.16
Classified Salaries	2000-2999		1,810,032.88	2,971,421.27	3,095,203.97	3,131,391.04	3,146,182.93	3,192,592.30	3,123,096.89	3,136,885.20
Employee Benefits	3000-3999		1,114,638.60	3,666,162.23	3,751,234.77	3,769,379.82	3,735,516.97	3,802,375.59	3,734,662.51	3,872,938.77
Books and Supplies	4000-4999		496,360.99	1,665,718.71	1,108,178.05	1,587,122.78	1,029,224.41	573,078.64	471,992.27	771,197.91
Services	5000-5999		1,852,205.58	1,133,810.99	1,354,939.35	1,201,368.57	1,779,115.24	1,628,938.83	2,401,543.64	1,096,206.13
Capital Outlay	6000-6599			1,700.17	16,994.95	35,767.94	0.00	54,000.00	81,940.14	325,478.41
Other Outgo	7000-7499			3,893.22	24,656.66	0.00	31,211.59	10,715.70	(59,933.30)	10,715.70

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			6,507,858.72	17,226,144.04	17,414,271.04	17,853,054.01	17,765,866.85	17,428,570.50	17,826,114.79	17,255,265.28
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	1,236,752.33								
Accounts Receivable	9200-9299	(9,024,467.77)	258,704.12	159,005.08	71,418.78	350,811.02	79,566.46	1,073.17	(1,694.56)	6,955.84
Due From Other Funds	9310	(7,187,251.70)			7,187,251.70	0.00	0.00	0.00	0.00	
Stores	9320	(369,232.34)	3,212.60	3,527.26	(3,099.92)	8,846.01	3,729.01	8,549.97	5,134.92	8,005.62
Prepaid Expenditures	9330	(379,469.97)	(261.17)	(25,702.11)	(30,732.39)	342,389.75	(10,993.33)		(9,773.63)	(16,869.89)
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL			261,655.55	136,830.23	7,224,838.17	702,046.78	72,302.14	9,623.14	(6,333.27)	(1,908.43)
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	11,644,724.72	5,990,585.17	(282,855.76)	(289,432.24)	(206,767.31)	(297,254.62)	(285,899.67)	(62,792.23)	(93,073.99)
Due To Other Funds	9610	6,991,428.15			6,991,428.15					
Current Loans	9640									
Unearned Revenues	9650	1,219,234.21			1,219,234.17					
Deferred Inflows of Resources	9690									
SUBTOTAL		19,855,387.08	5,990,585.17	(282,855.76)	7,921,230.08	(206,767.31)	(297,254.62)	(285,899.67)	(62,792.23)	(93,073.99)
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(35,579,056.53)	(5,728,929.62)	419,685.99	(696,391.91)	908,814.09	369,556.76	295,522.81	56,458.96	91,165.56
E. NET INCREASE/DECREASE (B - C + D)			(8,284,783.68)	(16,132,095.73)	(3,678,209.72)	(8,323,503.85)	26,373,357.57	(14,843,829.76)	47,351,498.30	(8,772,877.84)
F. ENDING CASH (A + E)			41,716,647.82	25,584,552.09	21,906,342.37	13,582,838.52	39,956,196.09	25,112,366.33	72,463,864.63	63,690,986.79
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		63,690,986.79	64,844,284.63	82,577,765.30	67,373,226.38				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	2,864,383.00	2,133,533.00	2,133,533.00	871,222.00	0.00		45,979,919.00	45,979,919.00
Property Taxes	8020-8079	15,455,707.54	32,852,909.83	1,624,775.65	(20,464,076.26)			113,817,000.00	113,817,000.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	9,847,210.00			11,324,364.00	11,324,364.00
Federal Revenue	8100-8299	0.00	916,431.25	82,378.97	4,056,536.94			9,966,505.99	9,966,506.00
Other State Revenue	8300-8599	1,839,800.73	124,095.10	551,192.77	23,709,618.86			36,164,588.00	36,164,588.00
Other Local Revenue	8600-8799	175,192.41	314,232.66	147,529.41	8,847,105.65			18,043,053.00	18,043,053.00
Interfund Transfers In	8910-8929				2,500,626.60			2,539,327.00	2,539,327.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		20,335,083.68	36,341,201.84	4,539,409.80	29,368,243.79	0.00	0.00	237,834,756.99	237,834,757.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	8,041,843.16	8,041,843.16	8,041,843.16	9,582,460.30	0.00		91,243,276.00	91,243,276.00
Classified Salaries	2000-2999	3,136,885.20	3,136,885.20	3,136,885.20	5,671,038.92			38,688,501.00	38,688,501.00
Employee Benefits	3000-3999	3,872,938.77	3,872,938.77	3,872,938.77	15,474,729.43			54,540,455.00	54,540,455.00
Books and Supplies	4000-4999	1,415,902.54	1,174,880.69	1,206,858.41	6,206,303.60			17,706,819.00	17,706,819.00
Services	5000-5999	2,671,876.33	2,328,889.17	3,482,184.74	8,304,909.43			29,235,988.00	29,235,988.00
Capital Outlay	6000-6999	17,742.64	32,037.96	414.04	4,102.75			570,179.00	570,179.00
Other Outgo	7000-7499	27,209.44	35,627.34	0.00	(9,072.35)			75,024.00	75,024.00
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
TOTAL DISBURSEMENTS		19,184,398.08	18,623,102.29	19,741,124.32	45,234,472.08	0.00	0.00	232,060,242.00	232,060,242.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	28.45	(8.18)	28.91	9,258.77			935,147.86	
Due From Other Funds	9310							7,187,251.70	
Stores	9320							37,905.47	
Prepaid Expenditures	9330							248,057.23	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		28.45	(8.18)	28.91	9,258.77	0.00	0.00	8,408,362.26	0.00
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(2,583.79)	(15,389.30)	2,853.31	(243,913.67)			4,213,475.90	
Due To Other Funds	9610							6,991,428.15	
Current Loans	9640							0.00	
Unearned Revenues	9650							1,219,234.17	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		(2,583.79)	(15,389.30)	2,853.31	(243,913.67)	0.00	0.00	12,424,138.22	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		2,612.24	15,381.12	(2,824.40)	253,172.44	0.00	0.00	(4,015,775.96)	
E. NET INCREASE/DECREASE (B - C + D)		1,153,297.84	17,733,480.67	(15,204,538.92)	(15,613,055.85)	0.00	0.00	1,758,739.03	5,774,515.00
F. ENDING CASH (A + E)		64,844,284.63	82,577,765.30	67,373,226.38	51,760,170.53				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								51,760,170.53	

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	159,796,919.00	2.96%	164,528,560.00	4.34%	171,662,536.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	3,425,108.00	8.13%	3,703,569.00	3.54%	3,834,676.00
4. Other Local Revenues	8600-8799	11,124,164.00	(80.32%)	2,189,738.00	2.36%	2,241,524.00
5. Other Financing Sources						
a. Transfers In	8900-8929	85,818.00	0.00%	85,818.00	0.00%	85,818.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(31,206,843.00)	11.32%	(34,738,237.00)	1.83%	(35,375,183.00)
6. Total (Sum lines A1 thru A5c)		143,225,166.00	(5.21%)	135,769,448.00	4.92%	142,449,371.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				77,126,311.00		76,404,675.00
b. Step & Column Adjustment				1,129,133.00		1,121,903.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,850,769.00)		(1,611,162.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	77,126,311.00	(.94%)	76,404,675.00	(.64%)	75,915,416.00
2. Classified Salaries						
a. Base Salaries				18,787,614.00		18,946,761.00
b. Step & Column Adjustment				280,001.00		282,389.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(120,854.00)		(120,854.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	18,787,614.00	.85%	18,946,761.00	.85%	19,108,296.00
3. Employee Benefits	3000-3999	32,070,174.00	2.13%	32,753,910.00	2.09%	33,437,989.00
4. Books and Supplies	4000-4999	8,441,777.00	(.16%)	8,428,258.00	(3.70%)	8,116,232.00
5. Services and Other Operating Expenditures	5000-5999	10,989,693.00	(5.91%)	10,340,038.00	(3.02%)	10,028,008.00
6. Capital Outlay	6000-6999	252,070.00	(100.00%)	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	206,114.00	0.00%	206,114.00	0.00%	206,114.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(785,849.00)	(7.47%)	(727,165.00)	0.00%	(727,165.00)
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)						
11. Total (Sum lines B1 thru B10)		147,087,904.00	(.50%)	146,352,591.00	(.18%)	146,084,890.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(3,862,738.00)		(10,583,143.00)		(3,635,519.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		32,836,327.00		28,973,589.00		18,390,446.00
2. Ending Fund Balance (Sum lines C and D1)		28,973,589.00		18,390,446.00		14,754,927.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	725,701.00		725,701.00		725,701.00
b. Restricted	9740					
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	5,041,863.00		0.00		0.00
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
1. Reserve for Economic Uncertainties	9789	23,206,025.00		17,664,745.00		14,029,226.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		28,973,589.00		18,390,446.00		14,754,927.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	23,206,025.00		17,664,745.00		14,029,226.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		23,206,025.00		17,664,745.00		14,029,226.00
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.						
Reduction in certificated & classified due to attrition and declining enrollment in FY23-24 & FY24-25.						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	11,324,364.00	8.13%	12,245,035.00	3.61%	12,687,081.00
2. Federal Revenues	8100-8299	9,966,506.00	(49.02%)	5,080,997.00	0.00%	5,080,997.00
3. Other State Revenues	8300-8599	32,739,480.00	(49.92%)	16,395,385.00	0.00%	16,395,385.00
4. Other Local Revenues	8600-8799	6,918,889.00	0.00%	6,918,889.00	0.00%	6,918,889.00
5. Other Financing Sources						
a. Transfers In	8900-8929	2,453,509.00	0.00%	2,453,509.00	0.00%	2,453,509.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	31,206,843.00	11.04%	34,652,419.00	1.84%	35,289,365.00
6. Total (Sum lines A1 thru A5c)		94,609,591.00	(17.82%)	77,746,234.00	1.39%	78,825,226.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				14,116,965.00		13,706,159.00
b. Step & Column Adjustment				202,554.00		205,592.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(613,360.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	14,116,965.00	(2.91%)	13,706,159.00	1.50%	13,911,751.00
2. Classified Salaries						
a. Base Salaries				19,900,887.00		19,506,152.00
b. Step & Column Adjustment				288,269.00		292,592.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(683,004.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	19,900,887.00	(1.98%)	19,506,152.00	1.50%	19,798,744.00
3. Employee Benefits	3000-3999	22,470,281.00	.42%	22,565,458.00	1.66%	22,939,031.00
4. Books and Supplies	4000-4999	9,265,042.00	(31.05%)	6,388,167.00	(10.96%)	5,688,167.00
5. Services and Other Operating Expenditures	5000-5999	18,246,295.00	(9.07%)	16,591,460.00	(4.22%)	15,891,460.00
6. Capital Outlay	6000-6999	318,109.00	(100.00%)	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	654,759.00	(8.96%)	596,075.00	0.00%	596,075.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		84,972,338.00	(6.61%)	79,353,471.00	(.67%)	78,825,228.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		9,637,253.00		(1,607,237.00)		(2.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		13,033,383.00		22,670,636.00		21,063,399.00
2. Ending Fund Balance (Sum lines C and D1)		22,670,636.00		21,063,399.00		21,063,397.00
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	22,670,636.00		21,063,399.00		21,063,397.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		22,670,636.00		21,063,399.00		21,063,397.00
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.						
Expenditure adjustments for FY23-24 for one time or expired grants from Esser, Geer, In Person Instruction, Expanded Learning Opportunity, Univ PreK						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	171,121,283.00	3.30%	176,773,595.00	4.29%	184,349,617.00
2. Federal Revenues	8100-8299	9,966,506.00	(49.02%)	5,080,997.00	0.00%	5,080,997.00
3. Other State Revenues	8300-8599	36,164,588.00	(44.42%)	20,098,954.00	.65%	20,230,061.00
4. Other Local Revenues	8600-8799	18,043,053.00	(49.52%)	9,108,627.00	.57%	9,160,413.00
5. Other Financing Sources						
a. Transfers In	8900-8929	2,539,327.00	0.00%	2,539,327.00	0.00%	2,539,327.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	(85,818.00)	0.00%	(85,818.00)
6. Total (Sum lines A1 thru A5c)		237,834,757.00	(10.23%)	213,515,682.00	3.63%	221,274,597.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				91,243,276.00		90,110,834.00
b. Step & Column Adjustment				1,331,687.00		1,327,495.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,464,129.00)		(1,611,162.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	91,243,276.00	(1.24%)	90,110,834.00	(.31%)	89,827,167.00
2. Classified Salaries						
a. Base Salaries				38,688,501.00		38,452,913.00
b. Step & Column Adjustment				568,270.00		574,981.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(803,858.00)		(120,854.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	38,688,501.00	(.61%)	38,452,913.00	1.18%	38,907,040.00
3. Employee Benefits	3000-3999	54,540,455.00	1.43%	55,319,368.00	1.91%	56,377,020.00
4. Books and Supplies	4000-4999	17,706,819.00	(16.32%)	14,816,425.00	(6.83%)	13,804,399.00
5. Services and Other Operating Expenditures	5000-5999	29,235,988.00	(7.88%)	26,931,498.00	(3.76%)	25,919,468.00
6. Capital Outlay	6000-6999	570,179.00	(100.00%)	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	206,114.00	0.00%	206,114.00	0.00%	206,114.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(131,090.00)	0.00%	(131,090.00)	0.00%	(131,090.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		232,060,242.00	(2.74%)	225,706,062.00	(.35%)	224,910,118.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		5,774,515.00		(12,190,380.00)		(3,635,521.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		45,869,710.00		51,644,225.00		39,453,845.00
2. Ending Fund Balance (Sum lines C and D1)		51,644,225.00		39,453,845.00		35,818,324.00
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	725,701.00		725,701.00		725,701.00
b. Restricted	9740	22,670,636.00		21,063,399.00		21,063,397.00
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	5,041,863.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	23,206,025.00		17,664,745.00		14,029,226.00

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		51,644,225.00		39,453,845.00		35,818,324.00
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	23,206,025.00		17,664,745.00		14,029,226.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
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)		23,206,025.00		17,664,745.00		14,029,226.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		10.00%		7.83%		6.24%
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)		13,170.09		12,865.84		12,689.70
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		232,060,242.00		225,706,062.00		224,910,118.00
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)		232,060,242.00		225,706,062.00		224,910,118.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		6,961,807.26		6,771,181.86		6,747,303.54
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)		6,961,807.26		6,771,181.86		6,747,303.54
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year		First Interim	Second Interim	Percent Change	Status
		Projected Year Totals (Form 01CSI, Item 1A)	Projected Year Totals (Form AI, Lines A4 and C4)		
Current Year (2022-23)	District Regular	15,471.84	15,471.84		
	Charter School	0.00	0.00		
	Total ADA	15,471.84	15,471.84	0.0%	Met
1st Subsequent Year (2023-24)	District Regular	14,419.65	14,419.65		
	Charter School				
	Total ADA	14,419.65	14,419.65	0.0%	Met
2nd Subsequent Year (2024-25)	District Regular	13,254.33	13,266.04		
	Charter School				
	Total ADA	13,254.33	13,266.04	.1%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2022-23)				
District Regular	13,468.00	13,468.00		
Charter School				
Total Enrollment	13,468.00	13,468.00	0.0%	Met
1st Subsequent Year (2023-24)				
District Regular	13,124.00	13,160.00		
Charter School				
Total Enrollment	13,124.00	13,160.00	.3%	Met
2nd Subsequent Year (2024-25)				
District Regular	12,874.00	12,874.00		
Charter School				
Total Enrollment	12,874.00	12,874.00	0.0%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year		P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2019-20)	District Regular	16,976	16,718	
	Charter School			
	Total ADA/Enrollment	16,976	16,718	
Second Prior Year (2020-21)	District Regular	15,246	15,663	
	Charter School			
	Total ADA/Enrollment	15,246	15,663	
First Prior Year (2021-22)	District Regular	13,577	14,084	
	Charter School			
	Total ADA/Enrollment	13,577	14,084	
Historical Average Ratio:				98.4%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):				98.9%

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

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

Fiscal Year		Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2022-23)	District Regular	13,170	13,468		
	Charter School	0			
	Total ADA/Enrollment	13,170	13,468		
1st Subsequent Year (2023-24)	District Regular	12,866	13,160		
	Charter School				
	Total ADA/Enrollment	12,866	13,160		
2nd Subsequent Year (2024-25)	District Regular	12,690	12,874		
	Charter School				
	Total ADA/Enrollment	12,690	12,874		

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
Fiscal Year	First Interim	Second Interim	Percent Change	Status
	(Form 01CSI, Item 4A)	Projected Year Totals		
Current Year (2022-23)	158,928,518.00	159,796,919.00	.5%	Met
1st Subsequent Year (2023-24)	164,524,560.00	164,528,560.00	0.0%	Met
2nd Subsequent Year (2024-25)	171,654,194.00	171,662,536.00	0.0%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

1a. STANDARD MET - LCFF revenue has not changed since first interim projections by more than two percent for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000- 3999)	Total Expenditures (Form 01, Objects 1000- 7499)	
Third Prior Year (2019-20)	123,001,581.63	133,985,586.13	91.8%
Second Prior Year (2020-21)	113,551,492.13	121,597,413.38	93.4%
First Prior Year (2021-22)	119,832,568.19	133,042,358.88	90.1%
	Historical Average Ratio:		91.8%

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3%	3%	3%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	88.8% to 94.8%	88.8% to 94.8%	88.8% to 94.8%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01I, Objects 1000- 3999)	Total Expenditures (Form 01I, Objects 1000- 7499)		
	(Form MYPI, Lines B1-B3)	(Form MYPI, Lines B1-B8, B10)		
Current Year (2022-23)	127,984,099.00	147,087,904.00	87.0%	Not Met
1st Subsequent Year (2023-24)	128,105,346.00	146,352,591.00	87.5%	Not Met
2nd Subsequent Year (2024-25)	128,461,701.00	146,084,890.00	87.9%	Not 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)

Due to staffing reduction as a result of declining enrollment and increased spending of non-salary from one time funding and carry overs the staffing ratio is lower than historic average.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

Object Range / Fiscal Year	First Interim	Second Interim	Percent Change	Change Is Outside Explanation Range
	Projected Year Totals	Projected Year Totals		
	(Form 01CSI, Item 6A)	(Fund 01) (Form MYPI)		
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2022-23)	9,583,135.00	9,966,506.00	4.0%	No
1st Subsequent Year (2023-24)	4,464,856.00	5,080,997.00	13.8%	Yes
2nd Subsequent Year (2024-25)	4,464,856.00	5,080,997.00	13.8%	Yes

Explanation:
(required if Yes)

new Title III Immigrant funding was projected on-going federal revenues and other federal stimulus funding adjusted for one time spending in subsequent years.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2022-23)	35,543,914.00	36,164,588.00	1.7%	No
1st Subsequent Year (2023-24)	19,350,577.00	20,098,954.00	3.9%	No
2nd Subsequent Year (2024-25)	19,469,285.00	20,230,061.00	3.9%	No

Explanation:
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2022-23)	16,275,424.00	18,043,053.00	10.9%	Yes
1st Subsequent Year (2023-24)	7,994,796.00	9,108,627.00	13.9%	Yes
2nd Subsequent Year (2024-25)	8,039,835.00	9,160,413.00	13.9%	Yes

Explanation:
(required if Yes)

District budget based on actuals revenues received which came in higher and assume revenue as on-going and carry's forward in subsequent years. In FY23-24 ECF Erate funding assume as one-time

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2022-23)	16,040,699.00	17,706,819.00	10.4%	Yes
1st Subsequent Year (2023-24)	12,920,068.00	14,816,425.00	14.7%	Yes
2nd Subsequent Year (2024-25)	13,211,804.00	13,804,399.00	4.5%	No

Explanation:
(required if Yes)

Budget new funding as received for plan expenditures and spending carry overs including local programs, LCAP supplemental, Federal and Covid funds.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2022-23)	25,485,573.00	29,235,988.00	14.7%	Yes
1st Subsequent Year (2023-24)	23,734,633.00	26,931,498.00	13.5%	Yes
2nd Subsequent Year (2024-25)	24,567,894.00	25,919,468.00	5.5%	Yes

Explanation:
(required if Yes)

Budget new funding as received for plan expenditures and spending carry overs including local programs, LCAP supplemental, Federal and Covid funds.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim	Second Interim	Percent Change	Status
	Projected Year Totals	Projected Year Totals		
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2022-23)	61,402,473.00	64,174,147.00	4.5%	Met
1st Subsequent Year (2023-24)	31,810,229.00	34,288,578.00	7.8%	Not Met
2nd Subsequent Year (2024-25)	31,973,976.00	34,471,471.00	7.8%	Not Met

Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2022-23)	41,526,272.00	46,942,807.00	13.0%	Not Met
1st Subsequent Year (2023-24)	36,654,701.00	41,747,923.00	13.9%	Not Met
2nd Subsequent Year (2024-25)	37,779,698.00	39,723,867.00	5.1%	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 first interim projections by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:

Federal Revenue

(linked from 6A

if NOT met)

new Title III Immigrant funding was projected on-going federal revenues and other federal stimulus funding adjusted for one time spending in subsequent years.

Explanation:

Other State Revenue

(linked from 6A

if NOT met)

Explanation:

Other Local Revenue

(linked from 6A

if NOT met)

District budget based on actuals revenues received which came in higher and assume revenue as on-going and carry's forward in subsequent years. In FY23-24 ECF Erate funding assume as one-time

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

Explanation:

Books and Supplies

(linked from 6A

if NOT met)

Budget new funding as received for plan expenditures and spending carryovers including local programs, LCAP supplemental, Federal and Covid funds.

Explanation:

Services and Other Exps

(linked from 6A

if NOT met)

Budget new funding as received for plan expenditures and spending carryovers including local programs, LCAP supplemental, Federal and Covid funds.

7. **CRITERION: Facilities Maintenance**

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

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

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

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

		Second Interim Contribution	
		Projected Year Totals	
		(Fund 01, Resource 8150,	
		Objects 8900-8999)	Status
Required Minimum	Contribution		
1.	OMMA/RMA Contribution	5,960,246.13	Met
2.	First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)	6,402,043.00	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District's Available Reserve Percentages (Criterion 10C, Line 9)	10.0%	7.8%	6.2%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	3.3%	2.6%	2.1%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			
	Net Change in	Total Unrestricted	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Unrestricted Fund Balance	Expenditures		
	(Form 01I, Section E)	and Other Financing Uses (Form 01I, Objects 1000- 7999)		
	(Form MYPI, Line C)	(Form MYPI, Line B11)		
Current Year (2022-23)	(3,862,738.00)	147,087,904.00	2.6%	Met
1st Subsequent Year (2023-24)	(10,583,143.00)	146,352,591.00	7.2%	Not Met
2nd Subsequent Year (2024-25)	(3,635,519.00)	146,084,890.00	2.5%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

Projected cost increase for Health Welfare, loss of Parcel Tax revenue, and other cost increases changed the district deficit spending percentage.

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance	
	General Fund	
	Projected Year Totals	
	(Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2022-23)	51,644,225.00	Met
1st Subsequent Year (2023-24)	39,453,845.00	Met
2nd Subsequent Year (2024-25)	35,818,324.00	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	
	(Form CASH, Line F, June Column)	
		Status
Current Year (2022-23)	51,760,170.53	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.)	13,170.09	12,865.84	12,689.70
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):

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

No

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

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	232,060,242.00	225,706,062.00	224,910,118.00
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)	232,060,242.00	225,706,062.00	224,910,118.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	6,961,807.26	6,771,181.86	6,747,303.54

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
6,961,807.26	6,771,181.86	6,747,303.54

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	0.00	0.00
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	23,206,025.00	17,664,745.00	14,029,226.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	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)	23,206,025.00	17,664,745.00	14,029,226.00
9.	District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	10.00%	7.83%	6.24%
District's Reserve Standard				
(Section 10B, Line 7):		6,961,807.26	6,771,181.86	6,747,303.54
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)

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SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

No

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

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2022-23)	(30,789,732.00)	(31,206,843.00)	1.4%	417,111.00	Met
1st Subsequent Year (2023-24)	(35,229,320.00)	(34,738,237.00)	-1.4%	(491,083.00)	Met
2nd Subsequent Year (2024-25)	(35,783,559.00)	(35,375,183.00)	-1.1%	(408,376.00)	Met

1b. Transfers In, General Fund *					
Current Year (2022-23)	2,840,827.00	2,539,327.00	-10.6%	(301,500.00)	Not Met
1st Subsequent Year (2023-24)	2,453,509.00	2,539,327.00	3.5%	85,818.00	Met
2nd Subsequent Year (2024-25)	2,453,509.00	2,539,327.00	3.5%	85,818.00	Met

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

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

Interfund transfers of excess of revenues over expenses in Fund 63 was reversed

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payment for the current fiscal year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced.

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

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

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

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

Yes

- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections?

No

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

Type of Commitment	# of Years	SACS Fund and Object Codes Used For:		Principal Balance
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2022-23
Capital Leases	2	General Fund	7439	289,539
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

2016 GO BONDS	12	Bond I & R Fund	7,439	24,655,000
2013 GO BONDS	16	Bond I & R Fund	7,439	120,300,000
2011 GO BONDS	4	Bond I & R Fund	7,439	9,225,000
2012 GO BONDS	18	Bond I & R Fund	7,439	91,065,000
2019 GO BONDS	15	Bond I & R Fund	7,439	142,717,525
TOTAL:				388,252,064

Type of Commitment (continued)	Prior Year (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
	(P & I)	(P & I)	(P & I)	(P & I)
Capital Leases	334,970	267,705	107,334	85,500
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

2016 GO BONDS	1,281,437	4,509,836	4,484,113	972,288
2013 GO BONDS	12,357,700	10,236,050	10,956,250	14,917,425
2011 GO BONDS	2,577,875	2,094,375	2,064,250	2,080,125
2012 GO BONDS	4,601,863	4,774,526	4,968,176	5,156,751
2019 GO BONDS	4,545,695	6,216,995	6,191,875	7,162,750

Total Annual Payments:	25,699,539	28,099,487	28,771,997	30,374,838
Has total annual payment increased over prior year (2021-22)?	Yes	Yes	Yes	

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Payments in principals is going up in 2022-23 due to payment of the two bond refinance in 2019-20 & 2020-21.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

No

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

n/a

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

n/a

- 2 OPEB Liabilities

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

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

0.00	0.00

- d. Is total OPEB liability based on the district's estimate or an actuarial valuation?
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.

- 3 OPEB Contributions

- a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method
Current Year (2022-23)
1st Subsequent Year (2023-24)
2nd Subsequent Year (2024-25)

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

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)
Current Year (2022-23)
1st Subsequent Year (2023-24)
2nd Subsequent Year (2024-25)

0.00	0.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
Current Year (2022-23)
1st Subsequent Year (2023-24)
2nd Subsequent Year (2024-25)

- d. Number of retirees receiving OPEB benefits
Current Year (2022-23)
1st Subsequent Year (2023-24)
2nd Subsequent Year (2024-25)

4. Comments:

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

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

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

Yes

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

No

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

No

- 2 Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs
b. Unfunded liability for self-insurance programs

First Interim	
(Form 01CSI, Item S7B)	Second Interim
0.00	0.00
0.00	0.00

- 3 Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
Current Year (2022-23)
1st Subsequent Year (2023-24)
2nd Subsequent Year (2024-25)

First Interim	
(Form 01CSI, Item S7B)	Second Interim
0.00	0.00
0.00	0.00
0.00	0.00

- b. Amount contributed (funded) for self-insurance programs
Current Year (2022-23)
1st Subsequent Year (2023-24)
2nd Subsequent Year (2024-25)

0.00	0.00
0.00	0.00
0.00	0.00

- 4 Comments:

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S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

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

Yes

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of certificated (non-management) full-time-equivalent (FTE) positions	769.8	767.2	754.9	743.5

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim

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

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

If Yes, date of Superintendent and CBO certification:

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

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

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

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

--

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

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If Yes, explain the nature of the new costs:

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Current Year
(2022-23)

1st Subsequent Year
(2023-24)

2nd Subsequent Year
(2024-25)

Certificated (Non-management) Step and Column Adjustments

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

Current Year
(2022-23)

1st Subsequent Year
(2023-24)

2nd Subsequent Year
(2024-25)

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

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

If No, continue with section S8B.

Yes

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of classified (non-management) FTE positions	612.2	627.3	627.3	627.3

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

n/a

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

No

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2022-23)

1st Subsequent Year
(2023-24)

2nd Subsequent Year
(2024-25)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

Current Year
(2022-23)

1st Subsequent Year
(2023-24)

2nd Subsequent Year
(2024-25)

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

Classified (Non-management) Prior Year Settlements Negotiated Since First Interim

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

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

If Yes, explain the nature of the new costs:

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

Classified (Non-management) - Other

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

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

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

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

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

Yes

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of management, supervisor, and confidential FTE positions	80.4	85.0	85.0	85.0

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

n/a

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

No

If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement:

Current Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

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

Total cost of salary settlement

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

Negotiations Not Settled

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

Current Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

4. Amount included for any tentative salary schedule increases

--	--	--

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

Current Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

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

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

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

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

Current Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

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

2. Cost of step & column adjustments

3. Percent change in step and column over prior year

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

Current Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

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

2. Total cost of other benefits

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

S9.

Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year? No
- If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.
2. If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.
-

ADDITIONAL FISCAL INDICATORS

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

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

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

Comments:
(optional)

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

Santa Clara County

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

F - Fatal (Data must be corrected; an explanation is not allowed)

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SUPPLEMENTAL CHECKS

EXPORT VALIDATION CHECKS

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

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

Second Interim
Board Approved Operating Budget 2022-23

Technical Review Checks

Phase - All

Display - All Technical Checks

Santa Clara County

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

F - Fatal (Data must be corrected; an explanation is not allowed)

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SUPPLEMENTAL CHECKS

EXPORT VALIDATION CHECKS

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

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

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

Santa Clara County

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

F - Fatal (Data must be corrected; an explanation is not allowed)

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

SUPPLEMENTAL CHECKS

EXPORT VALIDATION CHECKS

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

Passed

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

Passed

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

Santa Clara County

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

F - Fatal (Data must be corrected; an explanation is not allowed)

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SUPPLEMENTAL CHECKS

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

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

EXPORT VALIDATION CHECKS

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

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

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

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

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed