



VENTURA UNIFIED SCHOOL DISTRICT

2022-2023 Second Interim Budget Financial Report

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	156,336,172.00	178,351,971.00	104,335,397.51	177,682,606.00	(669,365.00)	-0.4%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,313,237.00	3,590,731.00	1,932,397.78	4,681,397.00	1,090,666.00	30.4%
4) Other Local Revenue		8600-8799	3,123,158.00	2,864,622.00	3,321,668.77	4,343,755.00	1,479,133.00	51.6%
5) TOTAL, REVENUES			162,772,567.00	184,807,324.00	109,589,464.06	186,707,758.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	58,934,522.00	56,582,566.00	36,336,683.02	63,812,566.00	(7,230,000.00)	-12.8%
2) Classified Salaries		2000-2999	18,945,364.00	19,380,703.00	13,345,891.70	21,519,126.00	(2,138,423.00)	-11.0%
3) Employee Benefits		3000-3999	40,990,441.00	39,504,758.00	23,338,641.17	39,790,534.00	(285,776.00)	-0.7%
4) Books and Supplies		4000-4999	3,309,767.00	3,669,692.00	3,755,981.63	4,884,508.00	(1,214,816.00)	-33.1%
5) Services and Other Operating Expenditures		5000-5999	11,480,634.00	13,733,592.00	5,813,210.15	14,482,025.00	(748,433.00)	-5.4%
6) Capital Outlay		6000-6999	59,326.00	830,204.00	198,696.65	159,827.00	670,377.00	80.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	5,113,195.00	6,710,046.00	704,218.56	4,992,798.00	1,717,248.00	25.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,325,120.00)	(1,872,087.00)	(26,452.92)	(2,095,718.00)	223,631.00	-11.9%
9) TOTAL, EXPENDITURES			137,508,129.00	138,539,474.00	83,466,869.96	147,545,666.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			25,264,438.00	46,267,850.00	26,122,594.10	39,162,092.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	31,500.00	85,000.00	0.00	85,000.00	0.00	0.0%
b) Transfers Out		7600-7629	100,000.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(28,434,248.00)	(32,322,698.00)	0.00	(33,546,570.00)	(1,223,872.00)	3.8%
4) TOTAL, OTHER FINANCING SOURCES/USES			(28,502,748.00)	(32,237,698.00)	0.00	(33,461,570.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,238,310.00)	14,030,152.00	26,122,594.10	5,700,522.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	27,511,264.00	21,122,086.00		21,122,086.00	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)			27,511,264.00	21,122,086.00		21,122,086.00		
d) Other Restatements		9795	0.00	0.00		(1,255,177.00)	(1,255,177.00)	New
e) Adjusted Beginning Balance (F1c + F1d)			27,511,264.00	21,122,086.00		19,866,909.00		
2) Ending Balance, June 30 (E + F1e)			24,272,954.00	35,152,238.00		25,567,431.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	365,000.00	365,000.00		365,000.00		
Prepaid Items		9713	1,277,000.00	1,277,000.00		705,500.00		
All Others		9719	0.00	0.00		0.00		

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b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	400,000.00	26,087,500.00		10,416,931.00		
Site Carryover	0000	9780				400,000.00		
One-Time H&W Change of GPO First Year Costs for FY23/24	0000	9780				3,000,000.00		
One-Time Funds, H&W Trust Reduced Rate Reserve	0000	9780				2,329,431.00		
One-Time Funds, Curriculum and Professional Dev Reserve	0000	9780				3,000,000.00		
One-Time, Declining Enrollment Fiscal Stability Reserve	0000	9780				1,687,500.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	6,400,000.00	7,100,000.00		14,080,000.00		
Unassigned/Unappropriated Amount		9790	15,830,954.00	322,738.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	79,921,046.00	76,762,032.00	42,457,518.00	76,092,667.00	(669,365.00)	-0.9%
Education Protection Account State Aid - Current Year		8012	6,533,270.00	27,065,251.00	16,867,272.00	27,065,251.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	67,072.00	0.00	67,072.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	418,123.00	413,343.00	230,396.37	413,343.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	167.00	720.00	167.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	66,089,030.00	71,274,230.00	40,385,204.99	71,274,230.00	0.00	0.0%
Unsecured Roll Taxes		8042	2,089,157.00	2,245,995.00	2,194,458.43	2,245,995.00	0.00	0.0%
Prior Years' Taxes		8043	163,104.00	130,587.00	139,042.94	130,587.00	0.00	0.0%
Supplemental Taxes		8044	554,808.00	800,068.00	606,205.17	800,068.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	1,485,365.00	245,643.00	1,454,613.75	245,643.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,121,404.00	1,364,029.00	1,058,697.86	1,364,029.00	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			158,375,307.00	180,368,417.00	105,394,129.51	179,699,052.00	(669,365.00)	-0.4%
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	(2,039,135.00)	(2,016,446.00)	(1,058,732.00)	(2,016,446.00)	0.00	0.0%

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Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			156,336,172.00	178,351,971.00	104,335,397.51	177,682,606.00	(669,365.00)	-0.4%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	644,732.00	635,839.00	635,839.00	635,839.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	2,653,505.00	2,522,569.00	1,281,362.28	2,342,862.00	(179,707.00)	-7.1%
Tax Relief Subventions								

2022-23 Second Interim
General Fund
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Revenues, Expenditures, and Changes in Fund Balance

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Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	15,000.00	432,323.00	15,196.50	1,702,696.00	1,270,373.00	293.8%
TOTAL, OTHER STATE REVENUE			3,313,237.00	3,590,731.00	1,932,397.78	4,681,397.00	1,090,666.00	30.4%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	2,500.00	0.00	2,811.89	2,812.00	2,812.00	New
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	222,565.00	0.00	150,520.07	0.00	0.00	0.0%
Interest		8660	600,000.00	0.00	118,915.72	462,000.00	462,000.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
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	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%

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Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	2,298,093.00	2,864,622.00	3,049,421.09	3,878,943.00	1,014,321.00	35.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,123,158.00	2,864,622.00	3,321,668.77	4,343,755.00	1,479,133.00	51.6%
TOTAL, REVENUES			162,772,567.00	184,807,324.00	109,589,464.06	186,707,758.00	1,900,434.00	1.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	45,799,982.00	43,385,202.00	27,849,847.94	50,114,604.00	(6,729,402.00)	-15.5%
Certificated Pupil Support Salaries		1200	4,858,721.00	5,093,082.00	3,135,011.13	4,912,744.00	180,338.00	3.5%
Certificated Supervisors' and Administrators' Salaries		1300	8,083,527.00	7,888,028.00	5,172,545.36	8,537,476.00	(649,448.00)	-8.2%
Other Certificated Salaries		1900	192,292.00	216,254.00	179,278.59	247,742.00	(31,488.00)	-14.6%
TOTAL, CERTIFICATED SALARIES			58,934,522.00	56,582,566.00	36,336,683.02	63,812,566.00	(7,230,000.00)	-12.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	456,121.00	432,769.00	476,538.81	467,549.00	(34,780.00)	-8.0%
Classified Support Salaries		2200	7,998,210.00	7,573,638.00	5,541,194.88	8,802,723.00	(1,229,085.00)	-16.2%
Classified Supervisors' and Administrators' Salaries		2300	1,777,797.00	1,741,873.00	1,046,823.21	1,778,009.00	(36,136.00)	-2.1%
Clerical, Technical and Office Salaries		2400	7,249,233.00	7,456,720.00	4,646,697.47	7,947,827.00	(491,107.00)	-6.6%
Other Classified Salaries		2900	1,464,003.00	2,175,703.00	1,634,637.33	2,523,018.00	(347,315.00)	-16.0%
TOTAL, CLASSIFIED SALARIES			18,945,364.00	19,380,703.00	13,345,891.70	21,519,126.00	(2,138,423.00)	-11.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	10,995,670.00	10,652,301.00	6,725,722.54	11,880,052.00	(1,227,751.00)	-11.5%
PERS		3201-3202	4,731,216.00	4,798,663.00	2,980,654.23	5,336,827.00	(538,164.00)	-11.2%
OASDI/Medicare/Alternative		3301-3302	2,347,717.00	2,323,855.00	1,578,457.44	2,584,130.00	(260,275.00)	-11.2%
Health and Welfare Benefits		3401-3402	19,764,631.00	18,673,909.00	9,961,547.83	16,695,345.00	1,978,564.00	10.6%
Unemployment Insurance		3501-3502	389,548.00	377,258.00	246,877.20	420,745.00	(43,487.00)	-11.5%
Workers' Compensation		3601-3602	1,646,355.00	1,602,958.00	1,046,929.63	1,784,249.00	(181,291.00)	-11.3%
OPEB, Allocated		3701-3702	1,115,304.00	1,053,914.00	620,776.00	952,851.00	101,063.00	9.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	21,900.00	177,676.30	136,335.00	(114,435.00)	-522.5%
TOTAL, EMPLOYEE BENEFITS			40,990,441.00	39,504,758.00	23,338,641.17	39,790,534.00	(285,776.00)	-0.7%
BOOKS AND SUPPLIES								

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Approved Textbooks and Core Curricula Materials		4100	1,633,512.00	1,500,000.00	1,985,834.77	2,084,700.00	(584,700.00)	-39.0%
Books and Other Reference Materials		4200	23,636.00	45,845.00	35,791.58	66,345.00	(20,500.00)	-44.7%
Materials and Supplies		4300	1,511,737.00	1,816,062.00	1,454,856.83	2,347,906.00	(531,844.00)	-29.3%
Noncapitalized Equipment		4400	140,882.00	307,785.00	279,498.45	385,557.00	(77,772.00)	-25.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,309,767.00	3,669,692.00	3,755,981.63	4,884,508.00	(1,214,816.00)	-33.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	(3,639,108.53)	0.00	0.00	0.0%
Travel and Conferences		5200	266,282.00	286,700.00	160,476.76	297,563.00	(10,863.00)	-3.8%
Dues and Memberships		5300	31,185.00	77,555.00	60,119.15	84,142.00	(6,587.00)	-8.5%
Insurance		5400-5450	3,955,815.00	3,933,871.00	3,917,104.00	3,933,871.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,980,408.00	4,980,300.00	2,574,119.85	5,257,300.00	(277,000.00)	-5.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	704,506.00	856,298.00	869,061.82	1,176,091.00	(319,793.00)	-37.3%
Transfers of Direct Costs		5710	(27,940.00)	(116,136.00)	(41,229.25)	(144,403.00)	28,267.00	-24.3%
Transfers of Direct Costs - Interfund		5750	(5,644.00)	(11,008.00)	(1,436.56)	(12,875.00)	1,867.00	-17.0%
Professional/Consulting Services and Operating Expenditures		5800	4,323,456.00	3,394,585.00	1,608,144.90	3,763,713.00	(369,128.00)	-10.9%
Communications		5900	252,566.00	331,427.00	305,958.01	126,623.00	204,804.00	61.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,480,634.00	13,733,592.00	5,813,210.15	14,482,025.00	(748,433.00)	-5.4%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	59,326.00	830,204.00	198,696.65	159,827.00	670,377.00	80.7%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			59,326.00	830,204.00	198,696.65	159,827.00	670,377.00	80.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	65,000.00	25,000.00	(5,283.00)	25,000.00	0.00	0.0%
Payments to County Offices		7142	5,048,195.00	6,518,160.00	542,615.00	4,800,912.00	1,717,248.00	26.3%
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								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	4,375.00	4,375.27	4,375.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	162,511.00	162,511.29	162,511.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			5,113,195.00	6,710,046.00	704,218.56	4,992,798.00	1,717,248.00	25.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(963,012.00)	(1,074,193.00)	(26,452.92)	(1,357,663.00)	283,470.00	-26.4%
Transfers of Indirect Costs - Interfund		7350	(362,108.00)	(797,894.00)	0.00	(738,055.00)	(59,839.00)	7.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,325,120.00)	(1,872,087.00)	(26,452.92)	(2,095,718.00)	223,631.00	-11.9%
TOTAL, EXPENDITURES			137,508,129.00	138,539,474.00	83,466,869.96	147,545,666.00	(9,006,192.00)	-6.5%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	31,500.00	85,000.00	0.00	85,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			31,500.00	85,000.00	0.00	85,000.00	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	100,000.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			100,000.00	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%

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)
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(28,434,248.00)	(32,322,698.00)	0.00	(33,546,570.00)	(1,223,872.00)	3.8%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(28,434,248.00)	(32,322,698.00)	0.00	(33,546,570.00)	(1,223,872.00)	3.8%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(28,502,748.00)	(32,237,698.00)	0.00	(33,461,570.00)	(1,223,872.00)	3.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	16,826,089.00	18,201,461.00	5,681,136.77	16,580,458.00	(1,621,003.00)	-8.9%
3) Other State Revenue		8300-8599	13,851,072.00	46,283,738.00	23,038,948.11	50,238,241.00	3,954,503.00	8.5%
4) Other Local Revenue		8600-8799	14,141,017.00	16,113,723.00	8,723,263.21	16,310,840.00	197,117.00	1.2%
5) TOTAL, REVENUES			44,818,178.00	80,598,922.00	37,443,348.09	83,129,539.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	19,867,576.00	21,049,793.00	10,157,462.43	19,851,544.00	1,198,249.00	5.7%
2) Classified Salaries		2000-2999	11,598,557.00	14,345,784.00	7,413,577.03	14,417,359.00	(71,575.00)	-0.5%
3) Employee Benefits		3000-3999	22,182,341.00	23,856,728.00	7,993,679.34	22,455,010.00	1,401,718.00	5.9%
4) Books and Supplies		4000-4999	7,275,925.00	9,415,085.00	2,669,633.98	9,968,792.00	(553,707.00)	-5.9%
5) Services and Other Operating Expenditures		5000-5999	10,707,884.00	17,335,664.00	9,327,489.63	18,101,386.00	(765,722.00)	-4.4%
6) Capital Outlay		6000-6999	315,000.00	1,071,036.00	446,367.19	981,292.00	89,744.00	8.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	34,300.00	34,300.00	34,300.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	963,012.00	1,074,193.00	26,452.92	1,357,663.00	(283,470.00)	-26.4%
9) TOTAL, EXPENDITURES			72,910,295.00	88,182,583.00	38,068,962.52	87,167,346.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(28,092,117.00)	(7,583,661.00)	(625,614.43)	(4,037,807.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	28,434,248.00	32,322,698.00	0.00	33,546,570.00	1,223,872.00	3.8%
4) TOTAL, OTHER FINANCING SOURCES/USES			28,434,248.00	32,322,698.00	0.00	33,546,570.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			342,131.00	24,739,037.00	(625,614.43)	29,508,763.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,620,956.00	10,467,273.00		10,467,273.00	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)			8,620,956.00	10,467,273.00		10,467,273.00		
d) Other Restatements		9795	0.00	0.00		1,255,177.00	1,255,177.00	New
e) Adjusted Beginning Balance (F1c + F1d)			8,620,956.00	10,467,273.00		11,722,450.00		
2) Ending Balance, June 30 (E + F1e)			8,963,087.00	35,206,310.00		41,231,213.00		
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	8,963,087.00	35,206,310.00		41,231,213.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	3,104,793.00	3,772,953.00	0.00	3,772,953.00	0.00	0.0%
Special Education Discretionary Grants		8182	791,976.00	129,633.00	0.00	129,633.00	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		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	2,203,301.00	2,950,949.00	3,444,852.76	3,102,345.00	151,396.00	5.1%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	740,447.00	680,849.00	198,306.65	680,849.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	478,295.00	415,523.00	180,716.14	418,281.00	2,758.00	0.7%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	1,459,484.00	1,418,192.00	397,825.15	1,432,815.00	14,623.00	1.0%
Career and Technical Education	3500-3599	8290	106,876.00	130,953.00	0.00	130,953.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	7,940,917.00	8,702,409.00	1,459,436.07	6,912,629.00	(1,789,780.00)	-20.6%
TOTAL, FEDERAL REVENUE			16,826,089.00	18,201,461.00	5,681,136.77	16,580,458.00	(1,621,003.00)	-8.9%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	246,474.00	246,474.00	150,516.00	246,474.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	1,071,910.00	994,189.00	216,005.96	965,470.00	(28,719.00)	-2.9%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	34,300.00	0.00	34,300.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	1,018,173.00	1,782,096.00	138,982.70	1,784,605.00	2,509.00	0.1%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	460,000.00	1,375,433.00	1,204,831.07	788,887.00	(586,546.00)	-42.6%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	63,070.00	63,167.00	4,477.91	63,167.00	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	100,000.00	100,000.00	74,999.81	100,000.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	10,891,445.00	41,688,079.00	21,249,134.66	46,255,338.00	4,567,259.00	11.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER STATE REVENUE			13,851,072.00	46,283,738.00	23,038,948.11	50,238,241.00	3,954,503.00	8.5%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	2,179,814.00	2,179,578.00	1,322,885.06	2,179,578.00	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	470,638.00	750,983.00	418,147.15	1,072,567.00	321,584.00	42.8%
Tuition		8710	488,194.00	488,194.00	0.00	488,194.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	11,002,371.00	12,694,968.00	6,982,231.00	12,570,501.00	(124,467.00)	-1.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (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								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			14,141,017.00	16,113,723.00	8,723,263.21	16,310,840.00	197,117.00	1.2%
TOTAL, REVENUES			44,818,178.00	80,598,922.00	37,443,348.09	83,129,539.00	2,530,617.00	3.1%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	11,895,988.00	12,855,698.00	5,929,999.36	11,104,320.00	1,751,378.00	13.6%
Certificated Pupil Support Salaries		1200	6,177,946.00	6,337,044.00	3,367,174.62	6,901,870.00	(564,826.00)	-8.9%
Certificated Supervisors' and Administrators' Salaries		1300	1,678,001.00	1,598,104.00	741,976.76	1,609,860.00	(11,756.00)	-0.7%
Other Certificated Salaries		1900	115,641.00	258,947.00	118,311.69	235,494.00	23,453.00	9.1%
TOTAL, CERTIFICATED SALARIES			19,867,576.00	21,049,793.00	10,157,462.43	19,851,544.00	1,198,249.00	5.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	5,628,957.00	8,142,747.00	3,830,291.97	7,370,382.00	772,365.00	9.5%
Classified Support Salaries		2200	4,314,528.00	4,486,265.00	2,942,119.94	5,222,200.00	(735,935.00)	-16.4%
Classified Supervisors' and Administrators' Salaries		2300	210,325.00	301,291.00	196,588.24	395,158.00	(93,867.00)	-31.2%
Clerical, Technical and Office Salaries		2400	457,131.00	523,531.00	298,089.14	508,833.00	14,698.00	2.8%
Other Classified Salaries		2900	987,616.00	891,950.00	146,487.74	920,786.00	(28,836.00)	-3.2%
TOTAL, CLASSIFIED SALARIES			11,598,557.00	14,345,784.00	7,413,577.03	14,417,359.00	(71,575.00)	-0.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	10,048,651.00	11,107,461.00	1,727,001.62	10,913,705.00	193,756.00	1.7%
PERS		3201-3202	3,075,515.00	3,749,496.00	1,917,768.17	3,703,528.00	45,968.00	1.2%
OASDI/Medicare/Alternative		3301-3302	1,212,347.00	1,452,441.00	761,329.40	1,427,268.00	25,173.00	1.7%
Health and Welfare Benefits		3401-3402	7,035,030.00	6,640,429.00	3,129,356.53	5,533,176.00	1,107,253.00	16.7%
Unemployment Insurance		3501-3502	153,881.00	171,906.00	86,860.37	166,394.00	5,512.00	3.2%
Workers' Compensation		3601-3602	656,917.00	734,995.00	371,363.25	710,939.00	24,056.00	3.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			22,182,341.00	23,856,728.00	7,993,679.34	22,455,010.00	1,401,718.00	5.9%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	407,094.00	167,802.00	78,283.59	207,605.00	(39,803.00)	-23.7%
Books and Other Reference Materials		4200	5,550.00	31,000.00	7,529.68	37,500.00	(6,500.00)	-21.0%
Materials and Supplies		4300	6,167,381.00	8,055,429.00	1,431,511.47	6,749,903.00	1,305,526.00	16.2%
Noncapitalized Equipment		4400	695,900.00	1,160,854.00	1,152,309.24	2,973,784.00	(1,812,930.00)	-156.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			7,275,925.00	9,415,085.00	2,669,633.98	9,968,792.00	(553,707.00)	-5.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	5,295,910.00	8,658,039.00	4,688,680.91	9,201,169.00	(543,130.00)	-6.3%
Travel and Conferences		5200	193,144.00	257,818.00	139,490.77	267,046.00	(9,228.00)	-3.6%
Dues and Memberships		5300	8,173.00	12,724.00	6,505.75	14,352.00	(1,628.00)	-12.8%
Insurance		5400-5450	83,829.00	121,147.00	121,147.00	121,147.00	0.00	0.0%
Operations and Housekeeping Services		5500	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)
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	605,687.00	612,817.00	869,074.47	612,610.00	207.00	0.0%
Transfers of Direct Costs		5710	27,940.00	116,136.00	41,229.25	144,403.00	(28,267.00)	-24.3%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,491,816.00	7,556,099.00	3,456,234.54	7,739,775.00	(183,676.00)	-2.4%
Communications		5900	1,385.00	884.00	5,126.94	884.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,707,884.00	17,335,664.00	9,327,489.63	18,101,386.00	(765,722.00)	-4.4%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	14,400.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	315,000.00	1,071,036.00	431,967.19	981,292.00	89,744.00	8.4%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			315,000.00	1,071,036.00	446,367.19	981,292.00	89,744.00	8.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	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	34,300.00	34,300.00	34,300.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	34,300.00	34,300.00	34,300.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	963,012.00	1,074,193.00	26,452.92	1,357,663.00	(283,470.00)	-26.4%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			963,012.00	1,074,193.00	26,452.92	1,357,663.00	(283,470.00)	-26.4%
TOTAL, EXPENDITURES			72,910,295.00	88,182,583.00	38,068,962.52	87,167,346.00	1,015,237.00	1.2%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	28,434,248.00	32,322,698.00	0.00	33,546,570.00	1,223,872.00	3.8%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			28,434,248.00	32,322,698.00	0.00	33,546,570.00	1,223,872.00	3.8%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			28,434,248.00	32,322,698.00	0.00	33,546,570.00	(1,223,872.00)	-3.8%

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	156,336,172.00	178,351,971.00	104,335,397.51	177,682,606.00	(669,365.00)	-0.4%
2) Federal Revenue		8100-8299	16,826,089.00	18,201,461.00	5,681,136.77	16,580,458.00	(1,621,003.00)	-8.9%
3) Other State Revenue		8300-8599	17,164,309.00	49,874,469.00	24,971,345.89	54,919,638.00	5,045,169.00	10.1%
4) Other Local Revenue		8600-8799	17,264,175.00	18,978,345.00	12,044,931.98	20,654,595.00	1,676,250.00	8.8%
5) TOTAL, REVENUES			207,590,745.00	265,406,246.00	147,032,812.15	269,837,297.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	78,802,098.00	77,632,359.00	46,494,145.45	83,664,110.00	(6,031,751.00)	-7.8%
2) Classified Salaries		2000-2999	30,543,921.00	33,726,487.00	20,759,468.73	35,936,485.00	(2,209,998.00)	-6.6%
3) Employee Benefits		3000-3999	63,172,782.00	63,361,486.00	31,332,320.51	62,245,544.00	1,115,942.00	1.8%
4) Books and Supplies		4000-4999	10,585,692.00	13,084,777.00	6,425,615.61	14,853,300.00	(1,768,523.00)	-13.5%
5) Services and Other Operating Expenditures		5000-5999	22,188,518.00	31,069,256.00	15,140,699.78	32,583,411.00	(1,514,155.00)	-4.9%
6) Capital Outlay		6000-6999	374,326.00	1,901,240.00	645,063.84	1,141,119.00	760,121.00	40.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	5,113,195.00	6,744,346.00	738,518.56	5,027,098.00	1,717,248.00	25.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(362,108.00)	(797,894.00)	0.00	(738,055.00)	(59,839.00)	7.5%
9) TOTAL, EXPENDITURES			210,418,424.00	226,722,057.00	121,535,832.48	234,713,012.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,827,679.00)	38,684,189.00	25,496,979.67	35,124,285.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	31,500.00	85,000.00	0.00	85,000.00	0.00	0.0%
b) Transfers Out		7600-7629	100,000.00	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			(68,500.00)	85,000.00	0.00	85,000.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,896,179.00)	38,769,189.00	25,496,979.67	35,209,285.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	36,132,220.00	31,589,359.00		31,589,359.00	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)			36,132,220.00	31,589,359.00		31,589,359.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			36,132,220.00	31,589,359.00		31,589,359.00		
2) Ending Balance, June 30 (E + F1e)			33,236,041.00	70,358,548.00		66,798,644.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	365,000.00	365,000.00		365,000.00		
Prepaid Items		9713	1,277,000.00	1,277,000.00		705,500.00		
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	8,963,087.00	35,206,310.00		41,231,213.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	400,000.00	26,087,500.00		10,416,931.00		
Site Carryover	0000	9780				400,000.00		
One-Time H&W Change of GPO First Year Costs for FY23/24	0000	9780				3,000,000.00		
One-Time Funds, H&W Trust Reduced Rate Reserve	0000	9780				2,329,431.00		
One-Time Funds, Curriculum and Professional Dev Reserve	0000	9780				3,000,000.00		
One-Time, Declining Enrollment Fiscal Stability Reserve	0000	9780				1,687,500.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	6,400,000.00	7,100,000.00		14,080,000.00		
Unassigned/Unappropriated Amount		9790	15,830,954.00	322,738.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	79,921,046.00	76,762,032.00	42,457,518.00	76,092,667.00	(669,365.00)	-0.9%
Education Protection Account State Aid - Current Year		8012	6,533,270.00	27,065,251.00	16,867,272.00	27,065,251.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	67,072.00	0.00	67,072.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	418,123.00	413,343.00	230,396.37	413,343.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	167.00	720.00	167.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	66,089,030.00	71,274,230.00	40,385,204.99	71,274,230.00	0.00	0.0%
Unsecured Roll Taxes		8042	2,089,157.00	2,245,995.00	2,194,458.43	2,245,995.00	0.00	0.0%
Prior Years' Taxes		8043	163,104.00	130,587.00	139,042.94	130,587.00	0.00	0.0%
Supplemental Taxes		8044	554,808.00	800,068.00	606,205.17	800,068.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	1,485,365.00	245,643.00	1,454,613.75	245,643.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,121,404.00	1,364,029.00	1,058,697.86	1,364,029.00	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			158,375,307.00	180,368,417.00	105,394,129.51	179,699,052.00	(669,365.00)	-0.4%
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	(2,039,135.00)	(2,016,446.00)	(1,058,732.00)	(2,016,446.00)	0.00	0.0%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			156,336,172.00	178,351,971.00	104,335,397.51	177,682,606.00	(669,365.00)	-0.4%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	3,104,793.00	3,772,953.00	0.00	3,772,953.00	0.00	0.0%
Special Education Discretionary Grants		8182	791,976.00	129,633.00	0.00	129,633.00	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	2,203,301.00	2,950,949.00	3,444,852.76	3,102,345.00	151,396.00	5.1%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	740,447.00	680,849.00	198,306.65	680,849.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	478,295.00	415,523.00	180,716.14	418,281.00	2,758.00	0.7%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	1,459,484.00	1,418,192.00	397,825.15	1,432,815.00	14,623.00	1.0%
Career and Technical Education	3500-3599	8290	106,876.00	130,953.00	0.00	130,953.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	7,940,917.00	8,702,409.00	1,459,436.07	6,912,629.00	(1,789,780.00)	-20.6%
TOTAL, FEDERAL REVENUE			16,826,089.00	18,201,461.00	5,681,136.77	16,580,458.00	(1,621,003.00)	-8.9%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	246,474.00	246,474.00	150,516.00	246,474.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	644,732.00	635,839.00	635,839.00	635,839.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	3,725,415.00	3,516,758.00	1,497,368.24	3,308,332.00	(208,426.00)	-5.9%
Tax Relief Subventions								

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	34,300.00	0.00	34,300.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	1,018,173.00	1,782,096.00	138,982.70	1,784,605.00	2,509.00	0.1%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	460,000.00	1,375,433.00	1,204,831.07	788,887.00	(586,546.00)	-42.6%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	63,070.00	63,167.00	4,477.91	63,167.00	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	100,000.00	100,000.00	74,999.81	100,000.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	10,906,445.00	42,120,402.00	21,264,331.16	47,958,034.00	5,837,632.00	13.9%
TOTAL, OTHER STATE REVENUE			17,164,309.00	49,874,469.00	24,971,345.89	54,919,638.00	5,045,169.00	10.1%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	2,179,814.00	2,179,578.00	1,322,885.06	2,179,578.00	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	2,500.00	0.00	2,811.89	2,812.00	2,812.00	New
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	222,565.00	0.00	150,520.07	0.00	0.00	0.0%
Interest		8660	600,000.00	0.00	118,915.72	462,000.00	462,000.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
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	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%

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Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,768,731.00	3,615,605.00	3,467,568.24	4,951,510.00	1,335,905.00	36.9%
Tuition		8710	488,194.00	488,194.00	0.00	488,194.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	11,002,371.00	12,694,968.00	6,982,231.00	12,570,501.00	(124,467.00)	-1.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			17,264,175.00	18,978,345.00	12,044,931.98	20,654,595.00	1,676,250.00	8.8%
TOTAL, REVENUES			207,590,745.00	265,406,246.00	147,032,812.15	269,837,297.00	4,431,051.00	1.7%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	57,695,970.00	56,240,900.00	33,779,847.30	61,218,924.00	(4,978,024.00)	-8.9%
Certificated Pupil Support Salaries		1200	11,036,667.00	11,430,126.00	6,502,185.75	11,814,614.00	(384,488.00)	-3.4%
Certificated Supervisors' and Administrators' Salaries		1300	9,761,528.00	9,486,132.00	5,914,522.12	10,147,336.00	(661,204.00)	-7.0%
Other Certificated Salaries		1900	307,933.00	475,201.00	297,590.28	483,236.00	(8,035.00)	-1.7%
TOTAL, CERTIFICATED SALARIES			78,802,098.00	77,632,359.00	46,494,145.45	83,664,110.00	(6,031,751.00)	-7.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	6,085,078.00	8,575,516.00	4,306,830.78	7,837,931.00	737,585.00	8.6%
Classified Support Salaries		2200	12,312,738.00	12,059,903.00	8,483,314.82	14,024,923.00	(1,965,020.00)	-16.3%
Classified Supervisors' and Administrators' Salaries		2300	1,988,122.00	2,043,164.00	1,243,411.45	2,173,167.00	(130,003.00)	-6.4%
Clerical, Technical and Office Salaries		2400	7,706,364.00	7,980,251.00	4,944,786.61	8,456,660.00	(476,409.00)	-6.0%
Other Classified Salaries		2900	2,451,619.00	3,067,653.00	1,781,125.07	3,443,804.00	(376,151.00)	-12.3%
TOTAL, CLASSIFIED SALARIES			30,543,921.00	33,726,487.00	20,759,468.73	35,936,485.00	(2,209,998.00)	-6.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	21,044,321.00	21,759,762.00	8,452,724.16	22,793,757.00	(1,033,995.00)	-4.8%
PERS		3201-3202	7,806,731.00	8,548,159.00	4,898,422.40	9,040,355.00	(492,196.00)	-5.8%
OASDI/Medicare/Alternative		3301-3302	3,560,064.00	3,776,296.00	2,339,786.84	4,011,398.00	(235,102.00)	-6.2%
Health and Welfare Benefits		3401-3402	26,799,661.00	25,314,338.00	13,090,904.36	22,228,521.00	3,085,817.00	12.2%
Unemployment Insurance		3501-3502	543,429.00	549,164.00	333,737.57	587,139.00	(37,975.00)	-6.9%
Workers' Compensation		3601-3602	2,303,272.00	2,337,953.00	1,418,292.88	2,495,188.00	(157,235.00)	-6.7%
OPEB, Allocated		3701-3702	1,115,304.00	1,053,914.00	620,776.00	952,851.00	101,063.00	9.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	21,900.00	177,676.30	136,335.00	(114,435.00)	-522.5%
TOTAL, EMPLOYEE BENEFITS			63,172,782.00	63,361,486.00	31,332,320.51	62,245,544.00	1,115,942.00	1.8%
BOOKS AND SUPPLIES								

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Approved Textbooks and Core Curricula Materials		4100	2,040,606.00	1,667,802.00	2,064,118.36	2,292,305.00	(624,503.00)	-37.4%
Books and Other Reference Materials		4200	29,186.00	76,845.00	43,321.26	103,845.00	(27,000.00)	-35.1%
Materials and Supplies		4300	7,679,118.00	9,871,491.00	2,886,368.30	9,097,809.00	773,682.00	7.8%
Noncapitalized Equipment		4400	836,782.00	1,468,639.00	1,431,807.69	3,359,341.00	(1,890,702.00)	-128.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			10,585,692.00	13,084,777.00	6,425,615.61	14,853,300.00	(1,768,523.00)	-13.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	5,295,910.00	8,658,039.00	1,049,572.38	9,201,169.00	(543,130.00)	-6.3%
Travel and Conferences		5200	459,426.00	544,518.00	299,967.53	564,609.00	(20,091.00)	-3.7%
Dues and Memberships		5300	39,358.00	90,279.00	66,624.90	98,494.00	(8,215.00)	-9.1%
Insurance		5400-5450	4,039,644.00	4,055,018.00	4,038,251.00	4,055,018.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,980,408.00	4,980,300.00	2,574,119.85	5,257,300.00	(277,000.00)	-5.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,310,193.00	1,469,115.00	1,738,136.29	1,788,701.00	(319,586.00)	-21.8%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(5,644.00)	(11,008.00)	(1,436.56)	(12,875.00)	1,867.00	-17.0%
Professional/Consulting Services and Operating Expenditures		5800	8,815,272.00	10,950,684.00	5,064,379.44	11,503,488.00	(552,804.00)	-5.0%
Communications		5900	253,951.00	332,311.00	311,084.95	127,507.00	204,804.00	61.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			22,188,518.00	31,069,256.00	15,140,699.78	32,583,411.00	(1,514,155.00)	-4.9%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	14,400.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	374,326.00	1,901,240.00	630,663.84	1,141,119.00	760,121.00	40.0%
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			374,326.00	1,901,240.00	645,063.84	1,141,119.00	760,121.00	40.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	65,000.00	25,000.00	(5,283.00)	25,000.00	0.00	0.0%
Payments to County Offices		7142	5,048,195.00	6,518,160.00	542,615.00	4,800,912.00	1,717,248.00	26.3%
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	34,300.00	34,300.00	34,300.00	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								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	4,375.00	4,375.27	4,375.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	162,511.00	162,511.29	162,511.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			5,113,195.00	6,744,346.00	738,518.56	5,027,098.00	1,717,248.00	25.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(362,108.00)	(797,894.00)	0.00	(738,055.00)	(59,839.00)	7.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(362,108.00)	(797,894.00)	0.00	(738,055.00)	(59,839.00)	7.5%
TOTAL, EXPENDITURES			210,418,424.00	226,722,057.00	121,535,832.48	234,713,012.00	(7,990,955.00)	-3.5%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	31,500.00	85,000.00	0.00	85,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			31,500.00	85,000.00	0.00	85,000.00	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	100,000.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			100,000.00	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%

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)
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		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00		
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(68,500.00)	85,000.00	0.00	85,000.00	0.00	0.0%

Resource	Description	2022-23 Projected Totals
2600	Expanded Learning Opportunities Program	9,071,308.00
6230	California Clean Energy Jobs Act	8,881.00
6266	Educator Effectiveness, FY 2021-22	2,817,766.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	9,194,701.00
7311	Classified School Employee Professional Development Block Grant	109,802.00
7412	A-G Access/Success Grant	451,819.00
7413	A-G Learning Loss Mitigation Grant	38,402.00
7435	Learning Recovery Emergency Block Grant	18,521,768.00
9010	Other Restricted Local	1,016,766.00
Total, Restricted Balance		41,231,213.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,365,766.00	2,108,401.00		2,108,401.00	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)			3,365,766.00	2,108,401.00		2,108,401.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,365,766.00	2,108,401.00		2,108,401.00		
2) Ending Balance, June 30 (E + F1e)			3,365,766.00	2,108,401.00		2,108,401.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	3,365,766.00	2,108,401.00		2,108,401.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
REVENUES								
Sale of Equipment and Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%

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

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,364,199.00	462,790.00	202,914.91	462,790.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,746,854.00	5,014,087.00	2,452,290.00	5,014,087.00	0.00	0.0%
4) Other Local Revenue		8600-8799	70,371.00	320,000.00	173,800.38	320,000.00	0.00	0.0%
5) TOTAL, REVENUES			6,181,424.00	5,796,877.00	2,829,005.29	5,796,877.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,993,765.00	2,003,747.00	1,113,477.68	1,795,491.00	208,256.00	10.4%
2) Classified Salaries		2000-2999	689,930.00	672,326.00	398,167.19	726,431.00	(54,105.00)	-8.0%
3) Employee Benefits		3000-3999	1,776,519.00	1,518,641.00	705,710.63	1,373,632.00	145,009.00	9.5%
4) Books and Supplies		4000-4999	560,500.00	529,945.00	230,855.04	716,933.00	(186,988.00)	-35.3%
5) Services and Other Operating Expenditures		5000-5999	1,056,282.00	1,170,065.00	263,404.06	1,564,487.00	(394,422.00)	-33.7%
6) Capital Outlay		6000-6999	30,000.00	30,000.00	0.00	30,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299,7400-7499		0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	226,976.00	275,831.00	0.00	275,831.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,333,972.00	6,200,555.00	2,711,614.60	6,482,805.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,152,548.00)	(403,678.00)	117,390.69	(685,928.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	100,000.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	422,652.00	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			(322,652.00)	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,475,200.00)	(403,678.00)	117,390.69	(685,928.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,370,796.00	6,513,281.00		6,513,281.00	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)			5,370,796.00	6,513,281.00		6,513,281.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,370,796.00	6,513,281.00		6,513,281.00		
2) Ending Balance, June 30 (E + F1e)			3,895,596.00	6,109,603.00		5,827,353.00		
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	3,895,596.00	1,722,355.00		1,444,906.00		
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	4,387,248.00		4,382,447.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,364,199.00	462,790.00	202,914.91	462,790.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,364,199.00	462,790.00	202,914.91	462,790.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Program	6391	8590	4,515,712.00	4,811,945.00	2,405,975.00	4,811,945.00	0.00	0.0%
All Other State Revenue	All Other	8590	231,142.00	202,142.00	46,315.00	202,142.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,746,854.00	5,014,087.00	2,452,290.00	5,014,087.00	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	42,500.00	0.00	23,204.36	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	320,000.00	157,230.02	320,000.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	27,871.00	0.00	(6,634.00)	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			70,371.00	320,000.00	173,800.38	320,000.00	0.00	0.0%
TOTAL, REVENUES			6,181,424.00	5,796,877.00	2,829,005.29	5,796,877.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	2,604,235.00	1,359,678.00	756,606.18	1,120,525.00	239,153.00	17.6%
Certificated Pupil Support Salaries		1200	0.00	179,975.00	67,074.68	157,256.00	22,719.00	12.6%
Certificated Supervisors' and Administrators' Salaries		1300	379,530.00	390,129.00	250,332.85	429,142.00	(39,013.00)	-10.0%
Other Certificated Salaries		1900	10,000.00	73,965.00	39,463.97	88,568.00	(14,603.00)	-19.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, CERTIFICATED SALARIES			2,993,765.00	2,003,747.00	1,113,477.68	1,795,491.00	208,256.00	10.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	112,397.00	88,878.00	32,555.72	86,623.00	2,255.00	2.5%
Classified Support Salaries		2200	136,788.00	139,076.00	90,244.78	152,925.00	(13,849.00)	-10.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	440,745.00	444,372.00	275,279.51	485,883.00	(41,511.00)	-9.3%
Other Classified Salaries		2900	0.00	0.00	87.18	1,000.00	(1,000.00)	New
TOTAL, CLASSIFIED SALARIES			689,930.00	672,326.00	398,167.19	726,431.00	(54,105.00)	-8.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	710,749.00	547,251.00	191,772.18	507,243.00	40,008.00	7.3%
PERS		3201-3202	218,857.00	206,557.00	110,323.14	219,167.00	(12,610.00)	-6.1%
OASDI/Medicare/Alternative		3301-3302	113,484.00	93,518.00	52,662.54	95,747.00	(2,229.00)	-2.4%
Health and Welfare Benefits		3401-3402	637,220.00	601,462.00	311,519.10	485,643.00	115,819.00	19.3%
Unemployment Insurance		3501-3502	18,424.00	13,332.00	7,504.69	12,558.00	774.00	5.8%
Workers' Compensation		3601-3602	77,785.00	56,521.00	31,928.98	53,274.00	3,247.00	5.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,776,519.00	1,518,641.00	705,710.63	1,373,632.00	145,009.00	9.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	40,000.00	37,689.47	42,000.00	(2,000.00)	-5.0%
Materials and Supplies		4300	369,470.00	382,045.00	102,962.41	532,333.00	(150,288.00)	-39.3%
Noncapitalized Equipment		4400	191,030.00	107,900.00	90,203.16	142,600.00	(34,700.00)	-32.2%
TOTAL, BOOKS AND SUPPLIES			560,500.00	529,945.00	230,855.04	716,933.00	(186,988.00)	-35.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	17,696.00	140,167.00	13,489.39	147,131.00	(6,964.00)	-5.0%
Dues and Memberships		5300	4,797.00	5,797.00	3,885.75	5,797.00	0.00	0.0%
Insurance		5400-5450	2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	100,000.00	207,000.00	80,899.45	150,400.00	56,600.00	27.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	24,590.00	24,590.00	12,007.06	24,590.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	5,644.00	7,508.00	4,651.85	14,375.00	(6,867.00)	-91.5%
Professional/Consulting Services and Operating Expenditures		5800	897,325.00	778,773.00	148,443.59	1,215,964.00	(437,191.00)	-56.1%
Communications		5900	4,230.00	4,230.00	26.97	4,230.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,056,282.00	1,170,065.00	263,404.06	1,564,487.00	(394,422.00)	-33.7%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	30,000.00	30,000.00	0.00	30,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			30,000.00	30,000.00	0.00	30,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	226,976.00	275,831.00	0.00	275,831.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			226,976.00	275,831.00	0.00	275,831.00	0.00	0.0%
TOTAL, EXPENDITURES			7,333,972.00	6,200,555.00	2,711,614.60	6,482,805.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	100,000.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			100,000.00	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	422,652.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			422,652.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(322,652.00)	0.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
5810	Other Restricted Federal	55,653.00
6371	CalWORKs for ROCP or Adult Education	105,060.00
6391	Adult Education Program	1,273,122.00
6392	Adult Education Block Grant Data and Accountability	2,071.00
9010	Other Restricted Local	9,000.00
Total, Restricted Balance		1,444,906.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	117,600.00	117,186.00	0.00	0.00	(117,186.00)	-100.0%
3) Other State Revenue		8300-8599	2,041,013.00	1,901,661.00	2,030,197.74	1,990,266.00	88,605.00	4.7%
4) Other Local Revenue		8600-8799	21,183.00	21,183.00	1,524.52	21,183.00	0.00	0.0%
5) TOTAL, REVENUES			2,179,796.00	2,040,030.00	2,031,722.26	2,011,449.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	263,298.00	158,146.00	105,828.79	188,690.00	(30,544.00)	-19.3%
2) Classified Salaries		2000-2999	1,027,547.00	1,036,542.00	535,238.07	1,073,489.00	(36,947.00)	-3.6%
3) Employee Benefits		3000-3999	714,292.00	633,864.00	327,544.58	625,419.00	8,445.00	1.3%
4) Books and Supplies		4000-4999	36,625.00	72,143.00	28,368.71	100,166.00	(28,023.00)	-38.8%
5) Services and Other Operating Expenditures		5000-5999	2,602.00	12,569.00	4,680.50	12,203.00	366.00	2.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299,7400-7499		0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	135,132.00	126,466.00	0.00	128,368.00	(1,902.00)	-1.5%
9) TOTAL, EXPENDITURES			2,179,496.00	2,039,730.00	1,001,660.65	2,128,335.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			300.00	300.00	1,030,061.61	(116,886.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			300.00	300.00	1,030,061.61	(116,886.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	59,712.00	176,805.00		176,805.00	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)			59,712.00	176,805.00		176,805.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			59,712.00	176,805.00		176,805.00		
2) Ending Balance, June 30 (E + F1e)			60,012.00	177,105.00		59,919.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	60,012.00	177,105.00		59,919.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	117,600.00	117,186.00	0.00	0.00	(117,186.00)	-100.0%
TOTAL, FEDERAL REVENUE			117,600.00	117,186.00	0.00	0.00	(117,186.00)	-100.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	1,913,536.00	1,900,002.00	1,664,509.00	1,988,607.00	88,605.00	4.7%
All Other State Revenue	All Other	8590	127,477.00	1,659.00	365,688.74	1,659.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,041,013.00	1,901,661.00	2,030,197.74	1,990,266.00	88,605.00	4.7%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	300.00	300.00	1,524.52	300.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	20,883.00	20,883.00	0.00	20,883.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			21,183.00	21,183.00	1,524.52	21,183.00	0.00	0.0%
TOTAL, REVENUES			2,179,796.00	2,040,030.00	2,031,722.26	2,011,449.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	89,622.00	89,822.00	57,373.14	114,184.00	(24,362.00)	-27.1%
Certificated Pupil Support Salaries		1200	46,327.00	46,327.00	26,458.97	52,509.00	(6,182.00)	-13.3%
Certificated Supervisors' and Administrators' Salaries		1300	127,349.00	21,997.00	21,996.68	21,997.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			263,298.00	158,146.00	105,828.79	188,690.00	(30,544.00)	-19.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	2,700.00	393.59	8,393.00	(5,693.00)	-210.9%
Classified Support Salaries		2200	0.00	2,628.00	8,530.28	19,325.00	(16,697.00)	-635.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	70,000.00	0.00	41,525.00	28,475.00	40.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Clerical, Technical and Office Salaries		2400	25,482.00	41,701.00	15,831.09	29,623.00	12,078.00	29.0%
Other Classified Salaries		2900	1,002,065.00	919,513.00	510,483.11	974,623.00	(55,110.00)	-6.0%
TOTAL, CLASSIFIED SALARIES			1,027,547.00	1,036,542.00	535,238.07	1,073,489.00	(36,947.00)	-3.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	86,901.00	67,597.00	42,628.53	74,982.00	(7,385.00)	-10.9%
PERS		3201-3202	195,226.00	225,020.00	102,578.33	192,854.00	32,166.00	14.3%
OASDI/Medicare/Alternative		3301-3302	68,256.00	76,335.00	34,373.02	68,514.00	7,821.00	10.2%
Health and Welfare Benefits		3401-3402	330,283.00	230,513.00	131,288.94	256,219.00	(25,706.00)	-11.2%
Unemployment Insurance		3501-3502	6,340.00	6,485.00	3,136.88	6,196.00	289.00	4.5%
Workers' Compensation		3601-3602	27,286.00	27,914.00	13,538.88	26,654.00	1,260.00	4.5%
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			714,292.00	633,864.00	327,544.58	625,419.00	8,445.00	1.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	36,625.00	68,643.00	20,653.79	90,697.00	(22,054.00)	-32.1%
Noncapitalized Equipment		4400	0.00	3,500.00	7,714.92	9,469.00	(5,969.00)	-170.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			36,625.00	72,143.00	28,368.71	100,166.00	(28,023.00)	-38.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	2,302.00	2,783.00	716.80	1,917.00	866.00	31.1%
Dues and Memberships		5300	300.00	2,286.00	2,285.59	2,286.00	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	2,500.00	1,198.11	3,000.00	(500.00)	-20.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	5,000.00	480.00	5,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,602.00	12,569.00	4,680.50	12,203.00	366.00	2.9%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	135,132.00	126,466.00	0.00	128,368.00	(1,902.00)	-1.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			135,132.00	126,466.00	0.00	128,368.00	(1,902.00)	-1.5%
TOTAL, EXPENDITURES			2,179,496.00	2,039,730.00	1,001,660.65	2,128,335.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
6130	Child Development: Center-Based Reserve Account	54,280.00
9010	Other Restricted Local	5,639.00
Total, Restricted Balance		59,919.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	9,276,945.00	9,276,945.00	1,616,506.16	4,000,000.00	(5,276,945.00)	-56.9%
3) Other State Revenue		8300-8599	635,804.00	648,285.00	1,273,375.32	6,012,481.00	5,364,196.00	827.4%
4) Other Local Revenue		8600-8799	0.00	0.00	33,269.48	255,015.00	255,015.00	New
5) TOTAL, REVENUES			9,912,749.00	9,925,230.00	2,923,150.96	10,267,496.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,308,529.00	3,495,521.00	1,901,304.62	3,453,805.00	41,716.00	1.2%
3) Employee Benefits		3000-3999	1,805,800.00	1,957,553.00	989,892.68	1,826,574.00	130,979.00	6.7%
4) Books and Supplies		4000-4999	4,408,322.00	4,126,298.00	1,867,556.74	5,277,247.00	(1,150,949.00)	-27.9%
5) Services and Other Operating Expenditures		5000-5999	279,406.00	331,482.00	113,434.12	226,982.00	104,500.00	31.5%
6) Capital Outlay		6000-6999	110,766.00	262,481.00	86,777.67	162,481.00	100,000.00	38.1%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299,7400-7499		0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	395,597.00	0.00	333,856.00	61,741.00	15.6%
9) TOTAL, EXPENDITURES			9,912,823.00	10,568,932.00	4,958,965.83	11,280,945.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(74.00)	(643,702.00)	(2,035,814.87)	(1,013,449.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(74.00)	(643,702.00)	(2,035,814.87)	(1,013,449.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,246,216.00	2,725,749.00		2,725,749.00	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)			3,246,216.00	2,725,749.00		2,725,749.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,246,216.00	2,725,749.00		2,725,749.00		
2) Ending Balance, June 30 (E + F1e)			3,246,142.00	2,082,047.00		1,712,300.00		
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	3,246,142.00	2,082,047.00		1,712,300.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	9,276,945.00	9,276,945.00	1,616,506.16	4,000,000.00	(5,276,945.00)	-56.9%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			9,276,945.00	9,276,945.00	1,616,506.16	4,000,000.00	(5,276,945.00)	-56.9%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	635,804.00	648,285.00	1,273,375.32	6,012,481.00	5,364,196.00	827.4%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			635,804.00	648,285.00	1,273,375.32	6,012,481.00	5,364,196.00	827.4%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	2,907.99	200,000.00	200,000.00	New
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	17,247.28	35,015.00	35,015.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	13,114.21	20,000.00	20,000.00	New
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	33,269.48	255,015.00	255,015.00	New
TOTAL, REVENUES			9,912,749.00	9,925,230.00	2,923,150.96	10,267,496.00		
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	3,019,793.00	3,160,110.00	1,706,157.64	3,092,367.00	67,743.00	2.1%
Classified Supervisors' and Administrators' Salaries		2300	181,836.00	184,946.00	117,361.62	203,453.00	(18,507.00)	-10.0%
Clerical, Technical and Office Salaries		2400	106,900.00	130,465.00	64,891.95	137,985.00	(7,520.00)	-5.8%
Other Classified Salaries		2900	0.00	20,000.00	12,893.41	20,000.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,308,529.00	3,495,521.00	1,901,304.62	3,453,805.00	41,716.00	1.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	738,189.00	792,183.00	434,875.53	814,101.00	(21,918.00)	-2.8%
OASDI/Medicare/Alternative		3301-3302	250,100.00	264,476.00	142,897.43	261,645.00	2,831.00	1.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Health and Welfare Benefits		3401-3402	731,270.00	809,769.00	362,613.85	660,776.00	148,993.00	18.4%
Unemployment Insurance		3501-3502	16,347.00	17,283.00	9,339.83	17,091.00	192.00	1.1%
Workers' Compensation		3601-3602	69,894.00	73,842.00	40,166.04	72,961.00	881.00	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			1,805,800.00	1,957,553.00	989,892.68	1,826,574.00	130,979.00	6.7%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	32,000.00	102,000.00	61,187.83	102,015.00	(15.00)	0.0%
Noncapitalized Equipment		4400	160,000.00	200,000.00	31,264.31	60,000.00	140,000.00	70.0%
Food		4700	4,216,322.00	3,824,298.00	1,775,104.60	5,115,232.00	(1,290,934.00)	-33.8%
TOTAL, BOOKS AND SUPPLIES			4,408,322.00	4,126,298.00	1,867,556.74	5,277,247.00	(1,150,949.00)	-27.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	18,936.00	18,936.00	2,935.95	19,936.00	(1,000.00)	-5.3%
Dues and Memberships		5300	0.00	10,000.00	2,131.13	10,000.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	51,546.00	51,546.00	18,791.49	51,546.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	1,000.00	(4,413.40)	(4,500.00)	5,500.00	550.0%
Professional/Consulting Services and								
Operating Expenditures		5800	208,924.00	250,000.00	93,988.95	150,000.00	100,000.00	40.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			279,406.00	331,482.00	113,434.12	226,982.00	104,500.00	31.5%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	110,766.00	262,481.00	86,777.67	162,481.00	100,000.00	38.1%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			110,766.00	262,481.00	86,777.67	162,481.00	100,000.00	38.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	395,597.00	0.00	333,856.00	61,741.00	15.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	395,597.00	0.00	333,856.00	61,741.00	15.6%
TOTAL, EXPENDITURES			9,912,823.00	10,568,932.00	4,958,965.83	11,280,945.00		
INTERFUND 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)
INTERFUND TRANSFERS IN								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	402,711.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	206,235.00
5330	Child Nutrition: Summer Food Service Program Operations	1,103,354.00
Total, Restricted Balance		1,712,300.00

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	193,234.00	193,233.60	193,234.00	0.00	0.0%
4) Other Local Revenue		8600-8799	749,048.00	972,093.00	876,468.63	1,099,093.00	127,000.00	13.1%
5) TOTAL, REVENUES			749,048.00	1,165,327.00	1,069,702.23	1,292,327.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	107,437.00	40,220.00	32,594.27	45,342.00	(5,122.00)	-12.7%
3) Employee Benefits		3000-3999	62,985.00	33,139.00	18,338.79	26,039.00	7,100.00	21.4%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	43,960.00	43,400.00	12,184.25	42,100.00	1,300.00	3.0%
6) Capital Outlay		6000-6999	1,854,129.00	1,854,129.00	2,325,464.99	2,910,807.00	(1,056,678.00)	-57.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	391,903.00	391,903.00	13.02	391,903.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,460,414.00	2,362,791.00	2,388,595.32	3,416,191.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,711,366.00)	(1,197,464.00)	(1,318,893.09)	(2,123,864.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	422,652.00	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			422,652.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,288,714.00)	(1,197,464.00)	(1,318,893.09)	(2,123,864.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	7,209,313.00	7,372,782.00		7,372,782.00	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)			7,209,313.00	7,372,782.00		7,372,782.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,209,313.00	7,372,782.00		7,372,782.00		
2) Ending Balance, June 30 (E + F1e)			5,920,599.00	6,175,318.00		5,248,918.00		
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		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	5,920,599.00	6,175,318.00		5,248,918.00		
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		
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	193,234.00	193,233.60	193,234.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	193,234.00	193,233.60	193,234.00	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	200,000.00	400,000.00	447,839.63	500,000.00	100,000.00	25.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	426,048.00	541,093.00	233,473.54	541,093.00	0.00	0.0%
Interest		8660	123,000.00	31,000.00	28,396.46	58,000.00	27,000.00	87.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	166,759.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			749,048.00	972,093.00	876,468.63	1,099,093.00	127,000.00	13.1%
TOTAL, REVENUES			749,048.00	1,165,327.00	1,069,702.23	1,292,327.00		
CLASSIFIED SALARIES								

Description	Resource Codes	Object Codes	Original Budget (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 Support Salaries		2200	18,175.00	18,175.00	12,374.93	19,992.00	(1,817.00)	-10.0%
Classified Supervisors' and Administrators' Salaries		2300	73,987.00	6,803.00	10,433.48	8,579.00	(1,776.00)	-26.1%
Clerical, Technical and Office Salaries		2400	15,275.00	15,242.00	9,785.86	16,771.00	(1,529.00)	-10.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			107,437.00	40,220.00	32,594.27	45,342.00	(5,122.00)	-12.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	27,257.00	10,053.00	8,077.88	11,183.00	(1,130.00)	-11.2%
OASDI/Medicare/Alternative		3301-3302	8,219.00	3,020.00	2,466.15	3,410.00	(390.00)	-12.9%
Health and Welfare Benefits		3401-3402	24,705.00	19,019.00	6,945.75	10,266.00	8,753.00	46.0%
Unemployment Insurance		3501-3502	537.00	198.00	161.23	223.00	(25.00)	-12.6%
Workers' Compensation		3601-3602	2,267.00	849.00	687.78	957.00	(108.00)	-12.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			62,985.00	33,139.00	18,338.79	26,039.00	7,100.00	21.4%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,000.00	1,000.00	0.00	0.00	1,000.00	100.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	11,960.00	11,400.00	254.25	11,100.00	300.00	2.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	23,000.00	23,000.00	0.00	23,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	8,000.00	8,000.00	11,930.00	8,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			43,960.00	43,400.00	12,184.25	42,100.00	1,300.00	3.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	3,000.00	3,000.00	270,758.04	273,758.00	(270,758.00)	-9,025.3%
Buildings and Improvements of Buildings		6200	1,588,801.00	1,588,801.00	2,054,706.95	2,637,049.00	(1,048,248.00)	-66.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	262,328.00	262,328.00	0.00	0.00	262,328.00	100.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,854,129.00	1,854,129.00	2,325,464.99	2,910,807.00	(1,056,678.00)	-57.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								

Description	Resource Codes	Object Codes	Original Budget (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 Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	35,903.00	35,903.00	0.00	35,903.00	0.00	0.0%
Other Debt Service - Principal		7439	356,000.00	356,000.00	13.02	356,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			391,903.00	391,903.00	13.02	391,903.00	0.00	0.0%
TOTAL, EXPENDITURES			2,460,414.00	2,362,791.00	2,388,595.32	3,416,191.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	422,652.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			422,652.00	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 of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			422,652.00	0.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
9010	Other Restricted Local	5,248,918.00
Total, Restricted Balance		5,248,918.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,167,500.00	2,937,500.00	1,304,964.28	2,937,500.00	0.00	0.0%
5) TOTAL, REVENUES			2,167,500.00	2,937,500.00	1,304,964.28	2,937,500.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	53,000.00	53,000.00	0.00	53,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	20,000.00	20,000.00	10,379.76	20,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	2,909,807.00	2,909,807.00	2,516,390.75	2,909,807.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,982,807.00	2,982,807.00	2,526,770.51	2,982,807.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(815,307.00)	(45,307.00)	(1,221,806.23)	(45,307.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	31,500.00	85,000.00	0.00	85,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(31,500.00)	(85,000.00)	0.00	(85,000.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(846,807.00)	(130,307.00)	(1,221,806.23)	(130,307.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,122,261.00	6,627,352.00		6,627,352.00	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)			6,122,261.00	6,627,352.00		6,627,352.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,122,261.00	6,627,352.00		6,627,352.00		
2) Ending Balance, June 30 (E + F1e)			5,275,454.00	6,497,045.00		6,497,045.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	5,275,454.00	6,497,045.00		6,497,045.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	59,500.00	27,500.00	26,638.62	27,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	2,108,000.00	2,910,000.00	1,278,325.66	2,910,000.00	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			2,167,500.00	2,937,500.00	1,304,964.28	2,937,500.00	0.00	0.0%
TOTAL, REVENUES			2,167,500.00	2,937,500.00	1,304,964.28	2,937,500.00		
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	53,000.00	53,000.00	0.00	53,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			53,000.00	53,000.00	0.00	53,000.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	20,000.00	20,000.00	10,379.76	20,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			20,000.00	20,000.00	10,379.76	20,000.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	1,000.00	1,000.00	3,500.00	1,000.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,603,807.00	2,603,807.00	2,445,500.47	2,603,807.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	305,000.00	305,000.00	67,390.28	305,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,909,807.00	2,909,807.00	2,516,390.75	2,909,807.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,982,807.00	2,982,807.00	2,526,770.51	2,982,807.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	31,500.00	85,000.00	0.00	85,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			31,500.00	85,000.00	0.00	85,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(31,500.00)	(85,000.00)	0.00	(85,000.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	26,535.00	24,947.00	12,462.99	24,947.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,898,018.00	3,757,352.00	2,579,730.58	3,757,352.00	0.00	0.0%
5) TOTAL, REVENUES			3,924,553.00	3,782,299.00	2,592,193.57	3,782,299.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	4,602,466.00	4,602,466.00	4,606,055.70	4,602,466.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,602,466.00	4,602,466.00	4,606,055.70	4,602,466.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(677,913.00)	(820,167.00)	(2,013,862.13)	(820,167.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(677,913.00)	(820,167.00)	(2,013,862.13)	(820,167.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,008,324.00	5,150,260.00		5,150,260.00	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)			5,008,324.00	5,150,260.00		5,150,260.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,008,324.00	5,150,260.00		5,150,260.00		
2) Ending Balance, June 30 (E + F1e)			4,330,411.00	4,330,093.00		4,330,093.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	4,330,411.00	4,330,093.00		4,330,093.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	26,535.00	24,947.00	12,462.99	24,947.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			26,535.00	24,947.00	12,462.99	24,947.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	3,758,052.00	3,605,809.00	2,364,307.39	3,605,809.00	0.00	0.0%
Unsecured Roll		8612	135,966.00	149,043.00	150,296.50	149,043.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	9,252.22	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	46,040.20	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	4,000.00	2,500.00	9,834.27	2,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,898,018.00	3,757,352.00	2,579,730.58	3,757,352.00	0.00	0.0%
TOTAL, REVENUES			3,924,553.00	3,782,299.00	2,592,193.57	3,782,299.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	3,428,260.00	3,428,260.00	3,428,260.00	3,428,260.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	1,174,206.00	1,174,206.00	1,177,795.70	1,174,206.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,602,466.00	4,602,466.00	4,606,055.70	4,602,466.00	0.00	0.0%
TOTAL, EXPENDITURES			4,602,466.00	4,602,466.00	4,606,055.70	4,602,466.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,700.00	9,700.00	65,646.95	9,700.00	0.00	0.0%
5) TOTAL, REVENUES			9,700.00	9,700.00	65,646.95	9,700.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	765.07	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	17,260.00	17,260.00	4,537.83	17,260.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			17,260.00	17,260.00	5,302.90	17,260.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			(7,560.00)	(7,560.00)	60,344.05	(7,560.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(7,560.00)	(7,560.00)	60,344.05	(7,560.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	840,519.00	1,055,067.00		1,055,067.00	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)			840,519.00	1,055,067.00		1,055,067.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			840,519.00	1,055,067.00		1,055,067.00		
2) Ending Net Position, June 30 (E + F1e)			832,959.00	1,047,507.00		1,047,507.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	832,959.00	1,047,507.00		1,047,507.00		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	4,166.70	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	9,700.00	9,700.00	61,480.25	9,700.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,700.00	9,700.00	65,646.95	9,700.00	0.00	0.0%
TOTAL, REVENUES			9,700.00	9,700.00	65,646.95	9,700.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	765.07	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	765.07	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	17,260.00	17,260.00	4,537.83	17,260.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			17,260.00	17,260.00	4,537.83	17,260.00	0.00	0.0%
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			17,260.00	17,260.00	5,302.90	17,260.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%

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

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	14,194.00	14,194.00	13,672.16	15,239.94	1,045.94	7.0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	14,194.00	14,194.00	13,672.16	15,239.94	1,045.94	7.0%
5. District Funded County Program ADA						
a. County Community Schools	60.16	60.16	84.22	84.22	24.06	40.0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	60.16	60.16	84.22	84.22	24.06	40.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	14,254.16	14,254.16	13,756.38	15,324.16	1,070.00	8.0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0.0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0.0%
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.0%
2. 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 B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.0%
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.0%
5. County Operations Grant ADA	0.00	0.00	0.00	0.00	0.00	0.0%
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	November									
A. BEGINNING CASH			36,760,314.46	26,953,060.46	14,985,633.88	17,570,067.98	10,240,478.98	16,855,850.98	69,891,870.98	58,609,352.98
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		3,859,774.00	3,859,774.00	15,381,230.00	6,947,594.00	6,947,594.00	15,381,230.00	6,947,594.00	6,355,780.00
Property Taxes	8020-8079		339,214.00	90,962.00	137,334.00	0.00	2,547,229.00	40,979,436.00	1,975,164.00	0.00
Miscellaneous Funds	8080-8099		0.00	(109,524.00)	(365,080.00)	(146,032.00)	(146,032.00)	0.00	(292,064.00)	0.00
Federal Revenue	8100-8299		1,187,884.00	(1,567,077.00)	1,196,735.00	92,955.00	2,444,324.00	416,677.00	1,909,638.00	654,068.00
Other State Revenue	8300-8599		1,223,956.00	1,798,890.00	3,054,656.00	1,441,448.00	10,706,305.00	5,037,674.00	1,708,417.00	1,934,090.00
Other Local Revenue	8600-8799		1,782,791.00	1,025,089.00	1,117,863.00	1,659,036.00	1,141,658.00	3,320,931.00	1,997,563.00	1,542,659.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			8,393,619.00	5,098,114.00	20,522,738.00	9,995,001.00	23,641,078.00	65,135,948.00	14,246,312.00	10,486,597.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		333,821.00	7,053,214.00	6,828,162.00	7,121,344.00	7,076,737.00	7,091,486.00	10,989,380.00	9,465,586.00
Classified Salaries	2000-2999		1,154,214.00	3,463,284.00	2,868,251.00	3,074,331.00	2,908,692.00	2,929,447.00	4,361,250.00	3,866,103.00
Employee Benefits	3000-3999		971,996.00	4,889,227.00	4,718,740.00	4,813,487.00	4,778,518.00	4,782,029.00	6,378,323.00	5,184,792.00
Books and Supplies	4000-4999		136,871.00	1,101,050.00	1,455,414.00	1,757,101.00	704,925.00	405,381.00	864,873.00	687,685.00
Services	5000-5999		4,625,820.00	1,414,240.58	1,602,744.90	1,744,590.00	1,596,394.00	1,162,619.00	2,998,494.00	1,643,888.00
Capital Outlay	6000-6599		15,096.00	32,999.00	216,561.00	107,039.00	40,226.00	81,915.00	151,227.00	139,344.00
Other Outgo	7000-7499		48,882.00	77,899.00	259,786.00	87,988.00	87,988.00	136,536.00	823,070.00	354,910.00
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			7,286,700.00	18,031,913.58	17,949,658.90	18,705,880.00	17,193,480.00	16,589,413.00	26,566,617.00	21,342,308.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299	(15,527,060.00)	3,046,087.00	3,044,639.00	39,286.00	1,003,912.00	(55,187.00)	447,912.00	1,429,487.00	(4,296.00)
Due From Other Funds	9310	(4,244,582.00)		3,750.00	43,004.00			4,197,829.00	0.00	0.00
Stores	9320	(244,615.00)	19,897.00	97,524.00	88,316.00	122,090.00	99,749.00	64,007.00	84,160.00	129,114.00
Prepaid Expenditures	9330	(1,320,745.00)						615,252.00		0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		(21,337,002.00)	3,065,984.00	3,145,913.00	170,606.00	1,126,002.00	44,562.00	5,325,000.00	1,513,647.00	124,818.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	(20,038,266.00)	13,928,559.00	51,169.00	(155,650.00)	(523,253.00)	(373,212.00)	(602,300.00)	(524,140.00)	(47,177.00)
Due To Other Funds	9610	(1,091,275.00)		3,437.00	23.00			1,087,815.00	0.00	0.00
Current Loans	9640						250,000.00	350,000.00	1,000,000.00	
Unearned Revenues	9650	(5,378,417.00)	51,598.00	2,124,934.00	314,878.00	267,965.00		0.00	0.00	0.00
Deferred Inflows of Resources	9690									
SUBTOTAL		(26,507,958.00)	13,980,157.00	2,179,540.00	159,251.00	(255,288.00)	(123,212.00)	835,515.00	475,860.00	(47,177.00)
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		5,170,956.00	(10,914,173.00)	966,373.00	11,355.00	1,381,290.00	167,774.00	4,489,485.00	1,037,787.00	171,995.00
E. NET INCREASE/DECREASE (B - C + D)			(9,807,254.00)	(11,967,426.58)	2,584,434.10	(7,329,589.00)	6,615,372.00	53,036,020.00	(11,282,518.00)	(10,683,716.00)
F. ENDING CASH (A + E)			26,953,060.46	14,985,633.88	17,570,067.98	10,240,478.98	16,855,850.98	69,891,870.98	58,609,352.98	47,925,636.98
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	November								
A. BEGINNING CASH		47,925,636.98	43,467,600.98	63,917,571.98	59,523,575.98				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	7,744,201.00	6,742,193.00	6,734,446.00	16,323,580.00	0.00		103,224,990.00	103,224,990.00
Property Taxes	8020-8079	21,988.00	27,030,175.00	389,699.00	2,962,861.00	0.00		76,474,062.00	76,474,062.00
Miscellaneous Funds	8080-8099	(160,875.00)	(76,165.00)	(296,789.00)	(423,885.00)			(2,016,446.00)	(2,016,446.00)
Federal Revenue	8100-8299	1,200,108.00	1,038,006.00	(446,225.00)	8,453,365.00			16,580,458.00	16,580,458.00
Other State Revenue	8300-8599	4,593,696.00	3,831,379.00	5,461,982.00	14,127,145.00			54,919,638.00	54,919,638.00
Other Local Revenue	8600-8799	757,231.00	1,852,777.00	773,816.00	3,683,181.00			20,654,595.00	20,654,595.00
Interfund Transfers In	8910-8929				85,000.00			85,000.00	85,000.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		14,156,349.00	40,418,365.00	12,616,929.00	45,211,247.00	0.00	0.00	269,922,297.00	269,922,297.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	6,868,977.00	6,451,707.00	7,046,478.00	7,337,218.00	0.00		83,664,110.00	83,664,110.00
Classified Salaries	2000-2999	2,325,241.00	2,205,225.00	2,689,851.00	4,090,596.00			35,936,485.00	35,936,485.00
Employee Benefits	3000-3999	4,410,849.00	4,390,809.00	4,462,479.00	12,464,295.00			62,245,544.00	62,245,544.00
Books and Supplies	4000-4999	1,735,219.00	2,600,145.00	1,198,500.00	2,206,136.00			14,853,300.00	14,853,300.00
Services	5000-5999	3,075,978.00	3,043,927.00	3,076,928.00	6,597,787.52			32,583,411.00	32,583,411.00
Capital Outlay	6000-6599	0.00	0.00	0.00	356,712.00			1,141,119.00	1,141,119.00
Other Outgo	7000-7499	68,432.00	103,124.00	64,587.00	2,175,841.00			4,289,043.00	4,289,043.00
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		18,484,696.00	18,794,937.00	18,538,823.00	35,228,585.52	0.00	0.00	234,713,012.00	234,713,012.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	2,009,156.00	2,287,237.00	5,312,838.00	(19,636,830.00)			(1,075,759.00)	
Due From Other Funds	9310	(500,000.00)	(500,000.00)	(500,000.00)	(3,167,590.00)			(423,007.00)	
Stores	9320	89,300.00	30,140.00	57,769.00	(930,542.00)			(48,476.00)	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00			615,252.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		1,598,456.00	1,817,377.00	4,870,607.00	(23,734,962.00)	0.00	0.00	(931,990.00)	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	1,728,145.00	1,990,834.00	2,339,007.00	(4,709,620.00)			13,102,362.00	
Due To Other Funds	9610	0.00	250,000.00	250,000.00	(705,669.00)			885,606.00	
Current Loans	9640				(1,600,000.00)			0.00	
Unearned Revenues	9650	0.00	750,000.00	753,702.00	(3,260,262.00)			1,002,815.00	
Deferred Inflows of Resources	9690				294,910.00			294,910.00	
SUBTOTAL		1,728,145.00	2,990,834.00	3,342,709.00	(9,980,641.00)	0.00	0.00	15,285,693.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(129,689.00)	(1,173,457.00)	1,527,898.00	(13,754,321.00)	0.00	0.00	(16,217,683.00)	
E. NET INCREASE/DECREASE (B - C + D)		(4,458,036.00)	20,449,971.00	(4,393,996.00)	(3,771,659.52)	0.00	0.00	18,991,602.00	
F. ENDING CASH (A + E)		43,467,600.98	63,917,571.98	59,523,575.98	55,751,916.46				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								55,751,916.46	

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	234,713,012.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	22,906,536.00
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	3,206.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	1,131,204.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	166,886.00
4. Other Transfers Out	All	9200	7200-7299	34,300.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100, 9200	7699, 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	488,194.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				1,823,790.00
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	1,013,449.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			176,050.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				211,172,185.00
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)*				13,756.38
B. Expenditures per ADA (Line I.E divided by Line II.A)				15,350.85
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)			Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)			193,354,979.10	13,889.65
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)			176,050.00	12.80
2. Total adjusted base expenditure amounts (Line A plus Line A.1)			193,531,029.10	13,902.45
B. Required effort (Line A.2 times 90%)			174,177,926.19	12,512.21

C. Current year expenditures (Line I.E and Line II.B)	211,172,185.00	15,350.85
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2024-25 may be reduced by the lower of the two percentages)	0.00%	0.00%
*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA.		
SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Supplemental expenditures made as a result of a Presidentially declared disaster (R742X)	0.00	0.00
Expenditures to cover deficits f or student body activities (R7422)	176,050.00	12.80
Total adjustments to base expenditures	176,050.00	12.80

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 9,030,254.00
2. Contracted general administrative positions not paid through payroll
a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. 0.00
b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 171,863,034.00

C. Percentage of Plant Services Costs Attributable to General Administration

- (Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 5.25%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

- Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. 0.00
Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

- Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 1,437,011.00

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

1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 11,426,296.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 2,164,872.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	158,771.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	1,222,626.88
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	1,437,011.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	13,535,554.88
9. Carry-Forward Adjustment (Part IV, Line F)	(523,789.14)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	13,011,765.73

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	126,607,090.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	26,196,813.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	25,104,655.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,527,932.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	3,206.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	952,851.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,205,282.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	764,841.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	670,841.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	22,065,504.12
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	1,437,011.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	6,176,974.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,999,967.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	5,669,376.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	220,382,343.12

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)

(Line A8 divided by Line B19)	6.14%
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D. Preliminary Proposed Indirect Cost Rate(For final approved fixed-with-carry-forward rate for use in 2024-25 see www.cde.ca.gov/fg/ac/ic)

(Line A10 divided by Line B19)	5.90%
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Part IV - Carry-forward Adjustment

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

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	13,535,554.88
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	507,928.86
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.61%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.61%) times Part III, Line B19) or (the highest rate used to recover costs from any program (6.61%) times Part III, Line B19); zero if positive	(523,789.14)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(523,789.14)
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	5.90%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-261894.57) is applied to the current year calculation and the remainder (\$-261894.57) is deferred to one or more future years:	6.02%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-174596.38) is applied to the current year calculation and the remainder (\$-349192.76) is deferred to one or more future years:	6.06%
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	(523,789.14)

Approved
indirect
cost rate: 6.61%

Highest
rate used
in any
program: 6.61%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	1,403,965.00	92,800.00	6.61%
01	3010	2,909,994.00	192,351.00	6.61%
01	3182	434,111.00	28,694.00	6.61%
01	3212	607,906.00	40,182.00	6.61%
01	3213	3,849,123.00	203,939.00	5.30%
01	3410	405,670.00	23,669.00	5.83%
01	3550	114,802.00	6,236.00	5.43%
01	4035	638,635.00	42,214.00	6.61%
01	4124	562,425.00	28,905.00	5.14%
01	4127	355,201.00	23,479.00	6.61%
01	4203	392,347.00	25,934.00	6.61%
01	4510	80,259.00	5,305.00	6.61%
01	5632	20,443.00	1,351.00	6.61%
01	5634	28,140.00	1,860.00	6.61%
01	5810	139,838.00	9,243.00	6.61%
01	6010	1,046,344.00	52,092.00	4.98%
01	6053	180,123.00	11,000.00	6.11%
01	6387	629,363.00	39,524.00	6.28%
01	6388	733,150.00	37,023.00	5.05%
01	7370	93,800.00	6,200.00	6.61%
01	7810	613,724.00	31,562.00	5.14%
01	8150	7,215,396.00	454,100.00	6.29%
11	6391	4,213,494.00	275,831.00	6.55%
12	5059	109,920.00	7,266.00	6.61%
12	6105	1,867,607.00	121,000.00	6.48%
12	6127	1,557.00	102.00	6.55%
13	5310	5,608,277.00	329,856.00	5.88%
13	5330	61,099.00	4,000.00	6.55%

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	177,682,606.00	3.93%	184,670,048.00	(.93%)	182,958,468.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	4,681,397.00	5.60%	4,943,433.00	.05%	4,946,122.00
4. Other Local Revenues	8600-8799	4,343,755.00	(1.94%)	4,259,558.00	(.89%)	4,221,841.00
5. Other Financing Sources						
a. Transfers In	8900-8929	85,000.00	0.00%	85,000.00	0.00%	85,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(33,546,570.00)	3.37%	(34,677,699.00)	2.77%	(35,638,271.00)
6. Total (Sum lines A1 thru A5c)		153,246,188.00	3.94%	159,280,340.00	(1.70%)	156,573,160.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				63,812,566.00		62,655,902.00
b. Step & Column Adjustment				706,436.00		693,631.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,863,100.00)		(1,075,959.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	63,812,566.00	(1.81%)	62,655,902.00	(.61%)	62,273,574.00
2. Classified Salaries						
a. Base Salaries				21,519,126.00		21,208,918.00
b. Step & Column Adjustment				313,386.00		308,868.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(623,594.00)		(290,367.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	21,519,126.00	(1.44%)	21,208,918.00	.09%	21,227,419.00
3. Employee Benefits	3000-3999	39,790,534.00	(5.73%)	37,511,352.00	3.67%	38,886,626.00
4. Books and Supplies	4000-4999	4,884,508.00	3.44%	5,052,535.00	2.77%	5,192,490.00
5. Services and Other Operating Expenditures	5000-5999	14,482,025.00	10.35%	15,980,207.00	9.03%	17,422,858.00
6. Capital Outlay	6000-6999	159,827.00	3.44%	165,325.00	2.77%	169,905.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	4,992,798.00	3.44%	5,164,550.00	2.77%	5,307,608.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,095,718.00)	(12.31%)	(1,837,834.00)	(4.80%)	(1,749,573.00)
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)				0.00		0.00
11. Total (Sum lines B1 thru B10)		147,545,666.00	(1.11%)	145,900,955.00	1.94%	148,730,907.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		5,700,522.00		13,379,385.00		7,842,253.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		19,866,909.00		25,567,431.00		38,946,816.00
2. Ending Fund Balance (Sum lines C and D1)		25,567,431.00		38,946,816.00		46,789,069.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	1,070,500.00		1,070,500.00		1,070,500.00
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	10,416,931.00		22,853,887.00		30,759,277.00
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
1. Reserve for Economic Uncertainties	9789	14,080,000.00		15,022,429.00		14,959,292.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		25,567,431.00		38,946,816.00		46,789,069.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	14,080,000.00		15,022,429.00		14,959,292.00
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		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		14,080,000.00		15,022,429.00		14,959,292.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1d,B2d. Projected General Fund Reductions correlated to declining enrollment. 23/24 projected loss of (402) students equates to approximately 21.75 Certificated FTE and estimated 13.32 Classified FTE. Projected reductions are moved to one-time restricted funds in corresponding restricted MYP. For 24/25 additional estimated loss of (182) students equates to approximately 12.58 Certificated FTE and 6.20 Classified FTE. Projections for 24/25 are moved to one-time restricted funds in corresponding restricted MYP.						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	16,580,458.00	63.84%	27,165,273.00	(67.52%)	8,823,284.00
3. Other State Revenues	8300-8599	50,238,241.00	(56.86%)	21,671,984.00	(4.48%)	20,702,098.00
4. Other Local Revenues	8600-8799	16,310,840.00	(3.69%)	15,708,255.00	(16.80%)	13,068,505.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	33,546,570.00	3.37%	34,677,699.00	2.77%	35,638,271.00
6. Total (Sum lines A1 thru A5c)		116,676,109.00	(14.96%)	99,223,211.00	(21.16%)	78,232,158.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				19,851,544.00		21,930,540.00
b. Step & Column Adjustment				215,896.00		238,506.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				1,863,100.00		1,075,959.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	19,851,544.00	10.47%	21,930,540.00	5.99%	23,245,005.00
2. Classified Salaries						
a. Base Salaries				14,417,359.00		15,248,015.00
b. Step & Column Adjustment				207,062.00		218,992.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				623,594.00		290,367.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	14,417,359.00	5.76%	15,248,015.00	3.34%	15,757,374.00
3. Employee Benefits	3000-3999	22,455,010.00	13.05%	25,384,633.00	1.34%	25,725,134.00
4. Books and Supplies	4000-4999	9,968,792.00	64.84%	16,432,138.00	(33.36%)	10,950,801.00
5. Services and Other Operating Expenditures	5000-5999	18,101,386.00	24.46%	22,528,331.00	(1.72%)	22,140,796.00
6. Capital Outlay	6000-6999	981,292.00	54.39%	1,515,048.00	(33.00%)	1,015,048.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	34,300.00	3.44%	35,480.00	2.77%	36,463.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,357,663.00	3.02%	1,398,699.00	22.97%	1,720,017.00
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)				0.00		0.00
11. Total (Sum lines B1 thru B10)		87,167,346.00	19.85%	104,472,884.00	(3.72%)	100,590,638.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		29,508,763.00		(5,249,673.00)		(22,358,480.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		11,722,450.00		41,231,213.00		35,981,540.00
2. Ending Fund Balance (Sum lines C and D1)		41,231,213.00		35,981,540.00		13,623,060.00
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	41,231,213.00		35,981,540.00		13,623,060.00
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)		41,231,213.00		35,981,540.00		13,623,060.00
E. AVAILABLE RESERVES						
1. General Fund)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1d,B2d. Projected General Fund Reductions correlated to declining enrollment. 23/24 projected loss of (402) students equates to approximately 21.75 Certificated FTE and estimated 13.32 Classified FTE. Projected reductions are moved to one-time restricted funds in corresponding restricted MYP. For 24/25 additional estimated loss of (182) students equates to approximately 12.58 Certificated FTE and 6.20 Classified FTE. Projections for 24/25 are moved to one-time restricted funds in corresponding restricted MYP. One-Time funds are specifically the spend down of ESSER III plan and Learning Loss Recovery Funding.						

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	177,682,606.00	3.93%	184,670,048.00	(.93%)	182,958,468.00
2. Federal Revenues	8100-8299	16,580,458.00	63.84%	27,165,273.00	(67.52%)	8,823,284.00
3. Other State Revenues	8300-8599	54,919,638.00	(51.54%)	26,615,417.00	(3.63%)	25,648,220.00
4. Other Local Revenues	8600-8799	20,654,595.00	(3.33%)	19,967,813.00	(13.41%)	17,290,346.00
5. Other Financing Sources						
a. Transfers In	8900-8929	85,000.00	0.00%	85,000.00	0.00%	85,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		269,922,297.00	(4.23%)	258,503,551.00	(9.17%)	234,805,318.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				83,664,110.00		84,586,442.00
b. Step & Column Adjustment				922,332.00		932,137.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	83,664,110.00	1.10%	84,586,442.00	1.10%	85,518,579.00
2. Classified Salaries						
a. Base Salaries				35,936,485.00		36,456,933.00
b. Step & Column Adjustment				520,448.00		527,860.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	35,936,485.00	1.45%	36,456,933.00	1.45%	36,984,793.00
3. Employee Benefits	3000-3999	62,245,544.00	1.04%	62,895,985.00	2.73%	64,611,760.00
4. Books and Supplies	4000-4999	14,853,300.00	44.65%	21,484,673.00	(24.86%)	16,143,291.00
5. Services and Other Operating Expenditures	5000-5999	32,583,411.00	18.18%	38,508,538.00	2.74%	39,563,654.00
6. Capital Outlay	6000-6999	1,141,119.00	47.26%	1,680,373.00	(29.48%)	1,184,953.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,027,098.00	3.44%	5,200,030.00	2.77%	5,344,071.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(738,055.00)	(40.50%)	(439,135.00)	(93.27%)	(29,556.00)
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)		234,713,012.00	6.67%	250,373,839.00	(.42%)	249,321,545.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		35,209,285.00		8,129,712.00		(14,516,227.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		31,589,359.00		66,798,644.00		74,928,356.00
2. Ending Fund Balance (Sum lines C and D1)		66,798,644.00		74,928,356.00		60,412,129.00
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	1,070,500.00		1,070,500.00		1,070,500.00
b. Restricted	9740	41,231,213.00		35,981,540.00		13,623,060.00
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	10,416,931.00		22,853,887.00		30,759,277.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	14,080,000.00		15,022,429.00		14,959,292.00

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)		66,798,644.00		74,928,356.00		60,412,129.00
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	14,080,000.00		15,022,429.00		14,959,292.00
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)		14,080,000.00		15,022,429.00		14,959,292.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		6.00%		6.00%		6.00%
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)						
		13,672.16		13,642.00		13,264.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		234,713,012.00		250,373,839.00		249,321,545.00
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)		234,713,012.00		250,373,839.00		249,321,545.00
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)		7,041,390.36		7,511,215.17		7,479,646.35
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)		7,041,390.36		7,511,215.17		7,479,646.35
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

56 72652 0000000
Report SEMAI
D823KNE9CM(2022-23)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								2,024.00
TOTAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	325,046.00	0.00	0.00	0.00	1,555,739.00	12,821,550.00		14,702,335.00
2000-2999	Classified Salaries	251,487.00	0.00	0.00	223,380.00	234,955.00	7,386,927.00		8,096,749.00
3000-3999	Employee Benefits	270,444.00	0.00	0.00	135,886.00	761,167.00	8,928,728.00		10,096,225.00
4000-4999	Books and Supplies	0.00	0.00	0.00	1,250.00	17,500.00	300,448.00		319,198.00
5000-5999	Services and Other Operating Expenditures	13,307.00	0.00	0.00	1,950.00	4,739.00	13,715,441.00		13,735,437.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	7,000.00	0.00		7,000.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	860,284.00	0.00	0.00	362,466.00	2,581,100.00	43,153,094.00	0.00	46,956,944.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	860,284.00	0.00	0.00	362,466.00	2,581,100.00	43,153,094.00	0.00	46,956,944.00
STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	325,046.00	0.00	0.00	0.00	1,555,739.00	12,687,395.00		14,568,180.00
2000-2999	Classified Salaries	251,487.00	0.00	0.00	178,987.00	0.00	522,102.00		952,576.00
3000-3999	Employee Benefits	270,444.00	0.00	0.00	102,162.00	666,652.00	5,781,738.00		6,820,996.00
4000-4999	Books and Supplies	0.00	0.00	0.00	1,250.00	17,500.00	267,155.00		285,905.00
5000-5999	Services and Other Operating Expenditures	13,307.00	0.00	0.00	1,950.00	4,739.00	13,713,359.00		13,733,355.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	7,000.00	0.00		7,000.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	860,284.00	0.00	0.00	284,349.00	2,251,630.00	32,971,749.00	0.00	36,368,012.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	860,284.00	0.00	0.00	284,349.00	2,251,630.00	32,971,749.00	0.00	36,368,012.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								6,326,078.00
	TOTAL COSTS								42,694,090.00

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

56 72652 0000000
Report SEMAI
D823KNE9CM(2022-23)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	65,531.00	666,185.00		731,716.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	54,403.00		54,403.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	30,320.00	299,579.00		329,899.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	2,881.00		2,881.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	21,324.00		21,324.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	95,851.00	1,044,372.00	0.00	1,140,223.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	95,851.00	1,044,372.00	0.00	1,140,223.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures section)								6,326,078.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								19,236,349.00
	TOTAL COSTS								26,702,650.00

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

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

56 72652 0000000
Report SEMAI
D823KNE9CM(2022-23)

SELPA: **Ventura County (AG)**

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

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

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

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

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

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

56 72652 0000000
Report SEMAI
D823KNE9CM(2022-23)

SELPA: Ventura County (AG)

SECTION 3

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

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

a. Total special education expenditures

b. Less: Expenditures paid from federal sources

c. Expenditures paid from state and local sources

Add/Less: Adjustments and/or PCRA required for MOE calculation

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

Column A	Column B	Column C
Projected Exps. (LP-I Worksheet) FY 2022-23	Actual Expenditures Comparison Year 2018-19	Difference (A - B)
46,956,944.00		
4,262,854.00		
42,694,090.00	29,376,100.06	
	0.00	
	29,376,100.06	
	0.00	
	0.00	
42,694,090.00	29,376,100.06	13,317,989.94

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

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

a. Total special education expenditures

b. Less: Expenditures paid from federal sources

c. Expenditures paid from state and local sources

Add/Less: Adjustments and/or PCRA required for MOE calculation

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Projected Exps. FY 2022-23	Comparison Year 2018-19	Difference
46,956,944.00		
4,262,854.00		
42,694,090.00	29,376,100.06	
	0.00	
	29,376,100.06	
	0.00	

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

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Report SEMAI
D823KNE9CM(2022-23)

SELPA: Ventura County (AG)

Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	42,694,090.00	29,376,100.06	
d. Special education unduplicated pupil count	2,024.00	1,880.00	
e. Per capita state and local expenditures (A2c/A2d)	21,093.92	15,625.59	5,468.33
If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.			

B. LOCAL EXPENDITURES ONLY METHOD

	Projected Exps. FY 2022-23	Comparison Year 2021-22	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on local expenditures only.			
a. Expenditures paid from local sources	26,702,650.00	15,948,581.22	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		15,948,581.22	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	26,702,650.00	15,948,581.22	10,754,068.78

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

	Projected Exps. FY 2022-23	Comparison Year 2020-21	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	26,702,650.00	15,669,015.60	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		15,669,015.60	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	26,702,650.00	15,669,015.60	
b. Special education unduplicated pupil count	2,024.00	1,883.00	

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

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SELPA: Ventura County (AG)

c. Per capita local expenditures (B2a/B2b)	13,193.01	8,321.30	4,871.70
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If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE eligibility requirement is met based on the per capita local expenditures only.

Anna Campbell

Contact Name

Director, Fiscal Services

Title

(805) 641-5000

Telephone Number

anna.campbell@venturausd.org

E-mail Address

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	(12,875.00)	0.00	(738,055.00)				
Other Sources/Uses Detail					85,000.00	0.00		
Fund Reconciliation								
08I STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09I CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10I SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11I ADULT EDUCATION FUND								
Expenditure Detail	14,375.00	0.00	275,831.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12I CHILD DEVELOPMENT FUND								
Expenditure Detail	3,000.00	0.00	128,368.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13I CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(4,500.00)	333,856.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14I DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15I PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17I SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18I SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19I FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20I SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21I BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25I CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	85,000.00		
Fund Reconciliation								

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

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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	17,375.00	(17,375.00)	738,055.00	(738,055.00)	85,000.00	85,000.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year		First Interim	Second Interim	Percent Change	Status
		Projected Year Totals (Form 01CSI, Item 1A)	Projected Year Totals (Form AI, Lines A4 and C4)		
Current Year (2022-23)	District Regular	15,239.94	15,239.94	0.0%	Met
	Charter School	0.00	0.00		
	Total ADA	15,239.94	15,239.94		
1st Subsequent Year (2023-24)	District Regular	14,663.00	14,626.00	(.3%)	Met
	Charter School	0.00	0.00		
	Total ADA	14,663.00	14,626.00		
2nd Subsequent Year (2024-25)	District Regular	14,039.31	14,002.00	(.3%)	Met
	Charter School	0.00	0.00		
	Total ADA	14,039.31	14,002.00		

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)

District has revised ADA assumptions for 2nd Interim based on prelim ADA projections for P-2 reporting period 2022-23.

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	14,981.00	14,980.00		
Charter School		0.00		
Total Enrollment	14,981.00	14,980.00	0.0%	Met
1st Subsequent Year (2023-24)				
District Regular	14,513.00	14,513.00		
Charter School		0.00		
Total Enrollment	14,513.00	14,513.00	0.0%	Met
2nd Subsequent Year (2024-25)				
District Regular	14,111.00	14,111.00		
Charter School		0.00		
Total Enrollment	14,111.00	14,111.00	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)

Final CBEDS for 2022-23 was revised to reflect actual student enrollment.

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
	Unaudited Actuals (Form A, Lines A4 and C4)	CBEDS Actual (Form 01CSI, Item 3A)	
Third Prior Year (2019-20)			
District Regular	15,513	16,236	
Charter School			
Total ADA/Enrollment	15,513	16,236	95.5%
Second Prior Year (2020-21)			
District Regular	14,626	15,874	
Charter School			
Total ADA/Enrollment	14,626	15,874	92.1%
First Prior Year (2021-22)			
District Regular	13,804	15,364	
Charter School	0		
Total ADA/Enrollment	13,804	15,364	89.8%
Historical Average Ratio:			92.5%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			93.0%

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

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

Fiscal Year	Estimated P-2 ADA	Enrollment	Ratio of ADA to Enrollment	Status
	(Form AI, Lines A4 and C4)	CBEDS/Projected (Criterion 2, Item 2A)		
Current Year (2022-23)				
District Regular	13,672	14,980		
Charter School	0	0		
Total ADA/Enrollment	13,672	14,980	91.3%	Met
1st Subsequent Year (2023-24)				
District Regular	13,642	14,513		
Charter School	0	0		
Total ADA/Enrollment	13,642	14,513	94.0%	Not Met
2nd Subsequent Year (2024-25)				
District Regular	13,264	14,111		
Charter School		0		
Total ADA/Enrollment	13,264	14,111	94.0%	Not Met

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

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

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

Explanation:
(required if NOT met)

District historical average is 93% for this reporting period and prior to COVID-19 the average was ~96%. The District is working to recovery ADA by reconnecting students to school and rebuild positive attendance habits. The forward projected years are at 94% as the district expands student activities, Saturday make-up days and increases attendance awareness for families.

4. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue			
	(Fund 01, Objects 8011, 8012, 8020-8089)			
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals	Percent Change	Status
Current Year (2022-23)	180,301,345.00	179,631,980.00	(.4%)	Met
1st Subsequent Year (2023-24)	188,367,424.00	184,670,048.00	(2.0%)	Met
2nd Subsequent Year (2024-25)	187,601,061.00	182,958,468.00	(2.5%)	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

Revised CALPADS data related to unduplicated population (UPP) information was submitted by Jan 2023 deadline after First Interim reporting period had closed. The district UPP is historically ~56.4% but a new data collection system implemented in 22-23 school year was unable to collect responses from as many families as expected. The District revised CALPADS UPP data and the current year UPP is 54.67% which revises down the current year as well as of 3-year rolling average for future years.

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)	119,693,688.59	139,429,880.40	85.8%
Second Prior Year (2020-21)	114,299,656.22	130,943,999.18	87.3%
First Prior Year (2021-22)	122,773,270.71	152,848,515.34	80.3%
	Historical Average Ratio:		84.5%

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

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000- 3999)	Total Expenditures (Form 011, Objects 1000- 7499)		
	(Form MYPI, Lines B1-B3)	(Form MYPI, Lines B1-B8, B10)		
Current Year (2022-23)	125,122,226.00	147,545,666.00	84.8%	Met
1st Subsequent Year (2023-24)	121,376,172.00	145,900,955.00	83.2%	Met
2nd Subsequent Year (2024-25)	122,387,619.00	148,730,907.00	82.3%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

Object Range / Fiscal Year	First Interim	Second Interim	Percent Change	Change Is Outside Explanation Range
	Projected Year Totals	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)	18,201,461.00	16,580,458.00	-8.9%	Yes
1st Subsequent Year (2023-24)	29,027,574.00	27,165,273.00	-6.4%	Yes
2nd Subsequent Year (2024-25)	9,563,272.00	8,823,284.00	-7.7%	Yes

Explanation:

(required if Yes)

Federal revenue changes are related to student enrollment projections which will cause a decline in overall enrollment based funding but for 2nd Interim period the primary driver of federal revenue is COVID-19 recovery funding. The funding is recognized as it is expended so the district revises projected spend down plans with updated information. The programmatic expenditures are designed to address learning loss as well as district-wide preparedness. The majority of these funds expire Sept 2024 and will have to be fully expended by that period which covers this reporting package updates. Future years are projected to return to pre-pandemic funding levels and include declines in student enrollment.

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

Current Year (2022-23)	49,874,469.00	54,919,638.00	10.1%	Yes
1st Subsequent Year (2023-24)	21,118,674.00	26,615,417.00	26.0%	Yes
2nd Subsequent Year (2024-25)	27,198,128.00	25,648,220.00	-5.7%	Yes

Explanation:

(required if Yes)

State revenue changes are related to restricted program updates as well as revised revenues for various pass-through programs which have updated for 2nd Interim. In addition, new transportation reimbursement program will add revenue for the district for the first time since inception of LCFF formula. In future years, updated program revenues include revised STRS on Behalf calculations and the use of one-time state funding to spend down restricted funds are reflected. Revenues are projected to return to pre-pandemic levels in out years including revisions for declining enrollment. Additional projected spend on carry forward funds for restricted state programs such as CTE are also included which increases revenue.

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

Current Year (2022-23)	18,978,345.00	20,654,595.00	8.8%	Yes
1st Subsequent Year (2023-24)	18,254,417.00	19,967,813.00	9.4%	Yes
2nd Subsequent Year (2024-25)	17,447,078.00	17,290,346.00	-.9%	No

Explanation:

(required if Yes)

Updates to Local revenue include updated information for workers' compensation rebates, excess refunds, and other programs. Updated information related to special education programs have been updated for 2nd interim with revised projections.

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

Current Year (2022-23)	13,084,777.00	14,853,300.00	13.5%	Yes
1st Subsequent Year (2023-24)	21,610,833.00	21,484,673.00	-.6%	No
2nd Subsequent Year (2024-25)	21,787,833.00	16,143,291.00	-25.9%	Yes

Explanation:

(required if Yes)

Books and supplies includes curriculum purchases, supplies for students as well as materials needed to provide services and support for students. The primary changes are related to one-time funding spending plan updates as the majority of these funds expire in Sept 2024. In the out years, the spending on these materials will decline as these one-time funds are expended.

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

Current Year (2022-23)	31,069,256.00	32,583,411.00	4.9%	No
1st Subsequent Year (2023-24)	34,696,105.00	38,508,538.00	11.0%	Yes
2nd Subsequent Year (2024-25)	36,849,605.00	39,563,654.00	7.4%	Yes

Explanation:

Services related to student need are included in these updated program projections as well as updated utility cost projections which have more actual experience data. So far in 2022-23, the district as seen an increase in some utility costs as high as ~26% over the prior year. The district is working on plans to mitigate these increased expenses in the future but must plan to address these increased costs.

(required if Yes)

Additional service programs are being provided for students under one-time funds related to the pandemic which will continue into learning loss recovery funds through 2028.

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)	87,054,275.00	92,154,691.00	5.9%	Not Met
1st Subsequent Year (2023-24)	68,400,665.00	73,748,503.00	7.8%	Not Met
2nd Subsequent Year (2024-25)	54,208,478.00	51,761,850.00	-4.5%	Met

Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2022-23)	44,154,033.00	47,436,711.00	7.4%	Not Met
1st Subsequent Year (2023-24)	56,306,938.00	59,993,211.00	6.5%	Not Met
2nd Subsequent Year (2024-25)	58,637,438.00	55,706,945.00	-5.0%	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)

Federal revenue changes are related to student enrollment projections which will cause a decline in overall enrollment based funding but for 2nd Interim period the primary driver of federal revenue is COVID-19 recovery funding. The funding is recognized as it is expended so the district revises projected spend down plans with updated information. The programmatic expenditures are designed to address learning loss as well as district-wide preparedness. The majority of these funds expire Sept 2024 and will have to be fully expended by that period which covers this reporting package updates. Future years are projected to return to pre-pandemic funding levels and include declines in student enrollment.

Explanation:

Other State Revenue

(linked from 6A

if NOT met)

State revenue changes are related to restricted program updates as well as revised revenues for various pass-through programs which have updated for 2nd Interim. In addition, new transportation reimbursement program will add revenue for the district for the first time since inception of LCFF formula. In future years, updated program revenues include revised STRS on Behalf calculations and the use of one-time state funding to spend down restricted funds are reflected. Revenues are projected to return to pre-pandemic levels in out years including revisions for declining enrollment. Additional projected spend on carry forward funds for restricted state programs such as CTE are also included which increases revenue.

Explanation:

Other Local Revenue

(linked from 6A

if NOT met)

Updates to Local revenue include updated information for workers' compensation rebates, excess refunds, and other programs. Updated information related to special education programs have been updated for 2nd interim with revised projections.

- 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)

Books and supplies includes curriculum purchases, supplies for students as well as materials needed to provide services and support for students. The primary changes are related to one-time funding spending plan updates as the majority of these funds expire in Sept 2024. In the out years, the spending on these materials will decline as these one-time funds are expended.

Explanation:

Services and Other Exps

(linked from 6A

if NOT met)

Services related to student need are included in these updated program projections as well as updated utility cost projections which have more actual experience data. So far in 2022-23, the district as seen an increase in some utility costs as high as ~26% over the prior year. The district is working on plans to mitigate these increased expenses in the future but must plan to address these increased costs. Additional service programs are being provided for students under one-time funds related to the pandemic which will continue into learning loss recovery funds through 2028.

7. **CRITERION: Facilities Maintenance**

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

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

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

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

		Second Interim Contribution		Status
		Projected Year Totals		
		(Fund 01, Resource 8150,		
		Objects 8900-8999)		
	Required Minimum Contribution			
1.	OMMA/RMA Contribution	6,347,688.00	7,804,496.00	Met
2.	First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		7,500,000.00	

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

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

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

District was successful in obtaining a new bond measure which will help the district update aging facilities that require more maintenance and are in need of repair over the next ten years.

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)	6.0%	6.0%	6.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	2.0%	2.0%	2.0%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			
	Net Change in	Total Unrestricted	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Unrestricted Fund Balance	and Other Financing Uses		
	(Form 01I, Section E)	(Form 01I, Objects 1000-7999)		
	(Form MYPI, Line C)	(Form MYPI, Line B11)		
Current Year (2022-23)	5,700,522.00	147,545,666.00	N/A	Met
1st Subsequent Year (2023-24)	13,379,385.00	145,900,955.00	N/A	Met
2nd Subsequent Year (2024-25)	7,842,253.00	148,730,907.00	N/A	Met

8C. Comparison of District Deficit Spending to the Standard

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

1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

The district has been working to address long standing deficit spending and will continue to address spending as enrollment declines and one-time funds are no longer available in the next year or so.

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)	66,798,644.00	Met
1st Subsequent Year (2023-24)	74,928,356.00	Met
2nd Subsequent Year (2024-25)	60,412,129.00	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)

The majority of the districts ending balance are restricted funds and a large portion of one-time restrict funds which require expenditure by 2024 with the balance required by 2028. The district is also committed to improving employee total compensation and is working towards this goal as well as addressing student needs as enrollment declines.

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)	55,751,916.46	Met

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

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

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

Explanation:
(required if NOT met)

Restricted one-time funds received by the district that have an expenditure deadline of 2028 have bolstered the districts cash reserves and helped the district move forward with eliminating short-term borrowing from outside agencies. Additional reserves have been established to smooth cash flow in future years as enrollment declines as well.

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.)	13,672.16	13,642.00	13,264.00
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

- 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)	234,713,012.00	250,373,839.00	249,321,545.00
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)	234,713,012.00	250,373,839.00	249,321,545.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	7,041,390.36	7,511,215.17	7,479,646.35

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
7,041,390.36	7,511,215.17	7,479,646.35

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.

		Current Year	1st Subsequent Year	2nd Subsequent Year
Reserve Amounts		Projected Year Totals		
(Unrestricted resources 0000-1999 except Line 4)		(2022-23)	(2023-24)	(2024-25)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	14,080,000.00	15,022,429.00	14,959,292.00
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	0.00	0.00
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8.	District's Available Reserve Amount (Lines C1 thru C7)	14,080,000.00	15,022,429.00	14,959,292.00
9.	District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	6.00%	6.00%	6.00%
District's Reserve Standard				
(Section 10B, Line 7):		7,041,390.36	7,511,215.17	7,479,646.35
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)

Additional reserves have been established to smooth cash flow in future years as enrollment declines as well. Updated reserves will help the district stay fiscally solvent and eliminate short-term borrowing during annual regular cash cycle related to property tax payments.

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?

Yes

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

Yes

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

Yes, a temporary loan was provided to Child Development while the district waited for the annual allocation revenue to clear - this was repaid immediately . In addition, the Child Nutrition fund needs a temporary loan of cash while it waits for food reimbursement claims to be received and clear which can take 60-90 days to be received after the district has provided the meals to students. These will be repaid and there are no anticipated permanent issues or loans projected.

S4. Contingent Revenues

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

Yes

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

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

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)	(32,322,698.00)	(33,546,570.00)	3.8%	1,223,872.00	Met
1st Subsequent Year (2023-24)	(38,399,175.00)	(34,677,699.00)	-9.7%	(3,721,476.00)	Not Met
2nd Subsequent Year (2024-25)	(42,827,599.00)	(35,638,271.00)	-16.8%	(7,189,328.00)	Not Met

1b. Transfers In, General Fund *					
Current Year (2022-23)	85,000.00	85,000.00	0.0%	0.00	Met
1st Subsequent Year (2023-24)	85,000.00	85,000.00	0.0%	0.00	Met
2nd Subsequent Year (2024-25)	85,000.00	85,000.00	0.0%	0.00	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. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since first interim projections by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:

(required if NOT met)

Contribution revisions include projected decreased costs related to change in GPO in future years as well as the use of one-time funding to address learning loss for special education students. Additional updates include future cost reductions using district staff and the reduction external services. As the majority of contributions from the general fund are provided to special education, this is based on student need and can change as required.

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

Explanation:

(required if NOT met)

1c. 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 Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2022-23
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds	8	51/8XXX	51/74XX	37,264,330
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

Bus Financing	1	01/8XXX	01/74XX	162,511
New General Obligation Bond (Pending)				
TOTAL:				37,426,841

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

Other Long-term Commitments (continued):

Bus Financing	166,867	166,867	0	0
New General Obligation Bond (Pending)				
Total Annual Payments:	4,766,882	4,733,902	4,567,015	4,567,015

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

No

No

No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

No

- 2 OPEB Liabilities

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

First Interim (Form 01CSI, Item S7A)	Second Interim
9,627,183.00	9,627,183.00
0.00	0.00
9,627,183.00	9,627,183.00

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

Actuarial	Actuarial
Jun 30, 2021	Jun 30, 2021

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

- 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
0.00	0.00
0.00	0.00
0.00	0.00

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

1,053,914.00	952,851.00
1,117,718.00	1,117,718.00
1,008,264.00	1,008,264.00

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

1,224,210.00	1,224,210.00
1,117,718.00	1,117,718.00
1,008,264.00	1,008,264.00

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

162	162
152	152
143	143

4. Comments:

Updated Actuarial Valuation will be available in early Spring 2023.



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

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

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

No

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

n/a

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

n/a

- 2 Self-Insurance Liabilities

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

- a. Accrued liability for self-insurance programs

0.00

0.00

- b. Unfunded liability for self-insurance programs

0.00

0.00

- 3 Self-Insurance Contributions

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

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

Current Year (2022-23)

0.00

1st Subsequent Year (2023-24)

0.00

2nd Subsequent Year (2024-25)

0.00

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

Current Year (2022-23)

0.00

1st Subsequent Year (2023-24)

0.00

2nd Subsequent Year (2024-25)

0.00

- 4 Comments:

--

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

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

Yes

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of certificated (non-management) full-time-equivalent (FTE) positions	793.5	802.4	838.4	809.9

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim

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

Jan 03, 2023

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

Yes

If Yes, date of Superintendent and CBO certification:

Dec 16, 2022

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

n/a

If Yes, date of budget revision board adoption:

Mar 14, 2023

4. Period covered by the agreement:

Begin Date:

Jul 01, 2022

End Date:

Jun 30, 2023

5. Salary settlement:

Current Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

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

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

9,559,820

% change in salary schedule from prior year

10.0%

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

--

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

Yes	Yes	Yes
13,494,287	13,494,287	13,993,634
100.0%	100.0%	100.0%
0.0%	0.0%	3.7%

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?

No

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

--	--	--

If Yes, explain the nature of the new costs:

--

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

Certificated (Non-management) Step and Column Adjustments

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

Yes	Yes	Yes
624,500	885,563	898,351
1.1%	1.2%	1.2%

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

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

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

Yes	Yes	Yes
No	No	No

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.):

Under negotiated agreement, the parties have agreed to move to California School Employee Benefits Organization (CSEBO) as of July 1, 2023. Employees will remain in

the same, or equitable plans. The move will save the district in recurring costs in the current year as well as future years.

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.

Yes

If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of classified (non-management) FTE positions	714.9	665.9	750.3	724.8

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

Jan 03, 2023

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:

Dec 16, 2022

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

n/a

If Yes, date of budget revision board adoption:

Mar 14, 2023

4. Period covered by the agreement:

Begin Date:

Jul 01, 2022

End Date:

Jun 30, 2023

5. Salary settlement:

Current Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

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

One Year Agreement

Total cost of salary settlement

4,550,772

% change in salary schedule from prior year

10.0%

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

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

Classified (Non-management) Health and Welfare (H&W) Benefits			
	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Are costs of H&W benefit changes included in the interim and MYPs?			
2. Total cost of H&W benefits	6,305,138	6,652,180	6,898,339
3. Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4. Percent projected change in H&W cost over prior year	5.5%	0.0%	3.7%

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?

No		

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

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments			
	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	518,275	487,482	494,642
3. Percent change in step & column over prior year	1.7%	1.5%	1.5%

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

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.):

Under negotiated agreement, the parties have agreed to move to California School Employee Benefits Organization (CSEBO) as of July 1, 2023. Employees will remain in

the same, or equitable plans. The move will save the district in recurring costs in the current year as well as future years.

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	113.8	123.3	123.1	123.1

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)?

Yes

Yes

Yes

Total cost of salary settlement

889,408

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

10%

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

2,051,824

2,051,824

2,127,751

3. Percent of H&W cost paid by employer

100.0%

100.0%

100.0%

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

3.9%

0.0%

3.7%

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?

Yes

Yes

Yes

2. Cost of step & column adjustments

53,289

69,658

703,260

3. Percent change in step and column over prior year

.4%

1.5%

1.5%

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?

Yes

Yes

Yes

2. Total cost of other benefits

112,000

112,000

112,000

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

0.0%

0.0%

0.0%

S9.

Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

1.

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

No

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

2.

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

ADDITIONAL FISCAL INDICATORS

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

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

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

Comments:
(optional)

A9: The District's new Superintendent, Dr. Antonio Castro, started in August 2022. A9: The District's new chief business official, Mr. Ahsan Mirza, started in February 2023.

End of School District Second Interim Criteria and Standards Review

Second Interim

Actuals to Date

Technical Review Checks

Phase - All

Display - Exceptions Only

Ventura Unified

Ventura County

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

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

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

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

Second Interim
Board Approved Operating Budget

Technical Review Checks

Phase - All

Display - Exceptions Only

Ventura Unified**Ventura County**

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

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

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

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

IMPORT CHECKS

CHK-RESOURCExOBJECTA - (Warning) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

Exception

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
11-3905-0-0000-0000-9740	3905	9740	\$17,298.00
Explanation: Resource ending balance corrected in 2nd Interim			
11-3913-0-0000-0000-9740	3913	9740	\$3,445.00
Explanation: Resource ending balance corrected in 2nd Interim			
11-3926-0-0000-0000-9740	3926	9740	\$6,816.00
Explanation: Resource ending balance corrected in 2nd Interim			

Second Interim
Original Budget
Technical Review Checks
Phase - All
Display - Exceptions Only

Ventura Unified

Ventura County

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

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

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

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

Second Interim

Projected Totals

Technical Review Checks

Phase - All

Display - Exceptions Only

Ventura Unified

Ventura County

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

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

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

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

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 14, 2023

Signed: _____

President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

☒

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Anna Campbell

Telephone: 805-641-5000 x1211

Title: Director, Fiscal Services

E-mail: anna.campbell@venturausd.org

Criteria and Standards Review Summary

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

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since 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 five percent since first interim.	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 (multi year) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2021-22) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since first interim in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since first interim in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
		• Management/supervisor/confidential? (Section S8C, 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(e).	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