



**2022-2023
1st Interim
Financial Report**



**Made in
Hayward**

**Hechos en
Hayward**

Board Meeting: December 14, 2022

**Hayward Unified School District
District Administration Office
24411 Amador Street
Hayward, CA 94544
www.husd.us**

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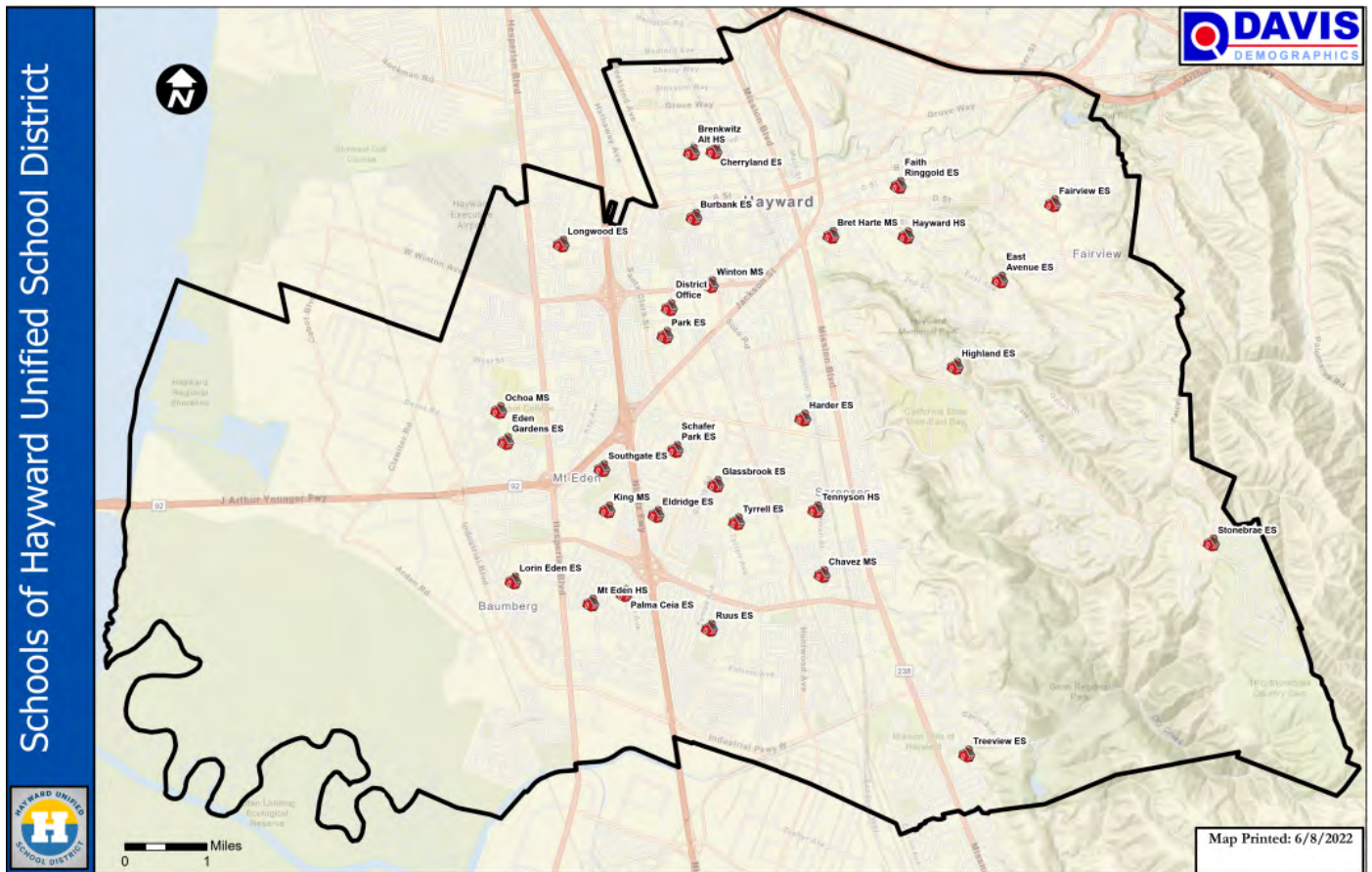
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About HUSD

Organizational History

The Hayward Unified School District formed on July 1, 1963 with the following four school districts merging together:

- Hayward Elementary School District
- Hayward Union High School District
- Mt. Eden School District
- La Vista Elementary School District



Made in Hayward

28

School Sites

2,337

Employees (FTE)

18,008

Student Population
TK - 12th Grade

30%

% of English Learners

68%

% of students eligible
for Free or Reduced
Price Meals

77%

% of Unduplicated
Students for LCFF

Vision

Every student realizes their innate potential, becoming a lifelong learner and having a positive impact on their community.

Mission

We draw from our community's rich diversity in order to create an engaging and equitable educational experience, delivered in a safe and supportive environment.



Core Values

- **Equity**: We develop systems, policies, and practices that promote opportunity and success regardless of race, language, zip code, or any other factor.
- **Well-Supported Staff**: We enhance the capacity of every employee to promote equity and model service excellence.
- **Integrated Partnerships**: We form partnerships that align with our priorities and strengthen student support.
- **Collaborative Leadership**: We develop leaders at all levels who creatively tackle our challenges and communicate with integrity and transparency.
- **Data-Informed Decisions**: We use multiple types of data, including stakeholder voice, to inform decisions and monitor progress.

Board of Trustees



Trustee-Elect:
Joe Ramos
2022-2024

District Administration

Chien Wu-Fernandez
Interim Superintendent

Vacant

Associate Superintendent, Student and Family Services

Kimberleigh Watts
Assistant Superintendent, Human Resources

Dr. Lisa Davies
Assistant Superintendent, Educational Services

Allan Garde
Assistant Superintendent, Business Services

Fernando Yanez
Executive Director of the Personnel Commission /
Director of Classified Staff

Vickie Chang
Director II, Business Support Services

Strategic Plan

The Hayward Unified School District (HUSD) serves a diverse, vibrant community in the heart of the East Bay. Our goal is for students to graduate ready for college, a career, and most importantly, life. In June 2019, the Board of Education approved a Strategic Plan to provide focus and direction, after an engagement process where students, staff, families, and community members shared what they love about our schools, what they wish could improve, and what their hopes are for the future of HUSD.

HUSD's strategic plan is driven by community input, developed by community leaders, and focused on the following priorities and actionable goals.

Deeper Learning

Increase opportunities for students, particularly underserved students, to think critically and master academic content by engaging them in ways that are culturally and linguistically responsive



- › Train for culturally responsive teaching
- › Pilot two deeper learning experiences in the class per year
- › Develop a site-based continuous improvement process
- › Develop systematic early intervention in math and literacy
- › Increase access to deeper learning opportunities for African-American students
- › Attract and retain highly qualified staff to implement deeper learning experiences

Relationship-Centered Schools

Increase student access to social-emotional supports with a focus on equity



- › Equitably distribute student support services
- › Train for equity, implicit bias, and positive relationship-building
- › Develop non-traditional parent engagement opportunities
- › Convene advisory team that includes multiple stakeholders
- › Expand parent education and engagement

Service Excellence

Provide positive experiences at our sites for our diverse community



- › Recruit and retain staff who reflect our students' ethnic and linguistic diversity
- › Create a welcoming environment at our schools and the district
- › Train staff to provide quality service to all
- › Establish and communicate customer-focused timeline for major services

Operational Sustainability

Implement facilities, safety, and technology plans that are equitable and sustainable



- › Conduct facilities analysis to maximize resources that better serve the community
- › Create a need-based, equitable facilities plan
- › Create a need-based, equitable technology improvement plan
- › Develop and implement training for safety and emergency operations plan



Our Three-Year Strategic Plan Priorities



Deeper Learning

Increase opportunities for students to think critically



Service Excellence

Provide positive experiences at our sites for our diverse community



Relationship-Centered Schools

Increase student access to social-emotional supports



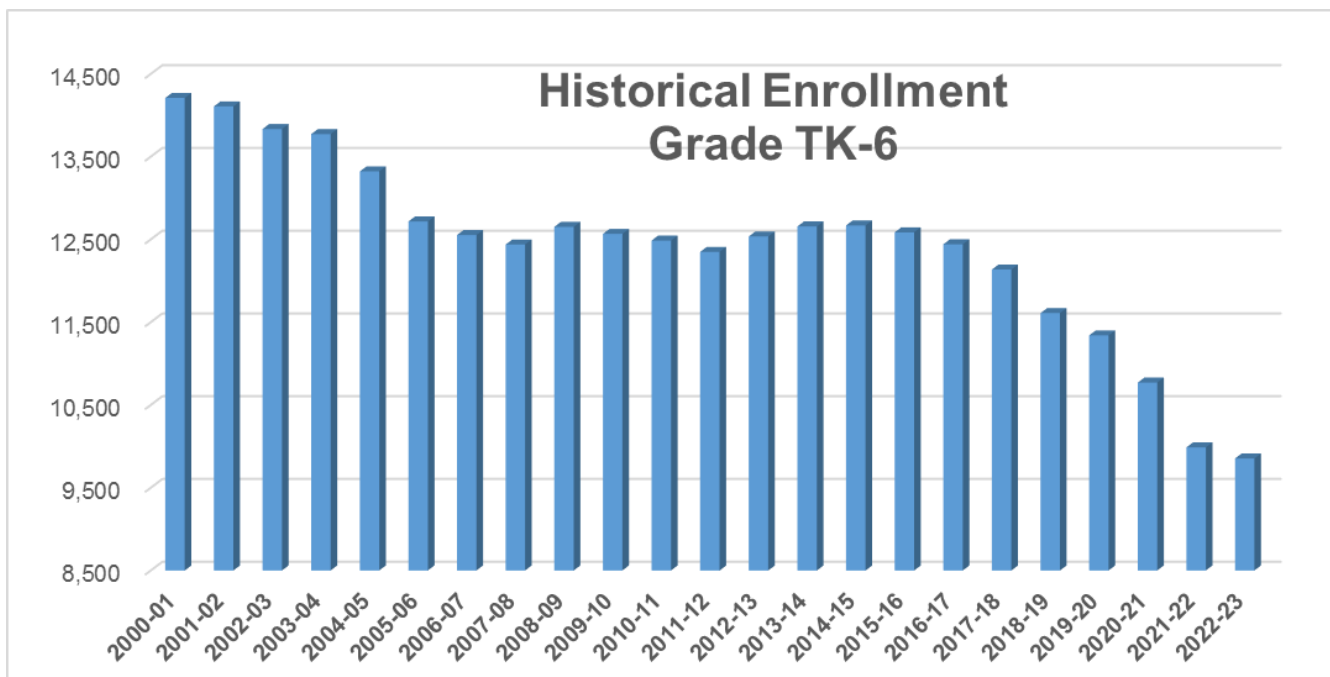
Operational Sustainability

Implement plans that are equitable and sustainable

Locations

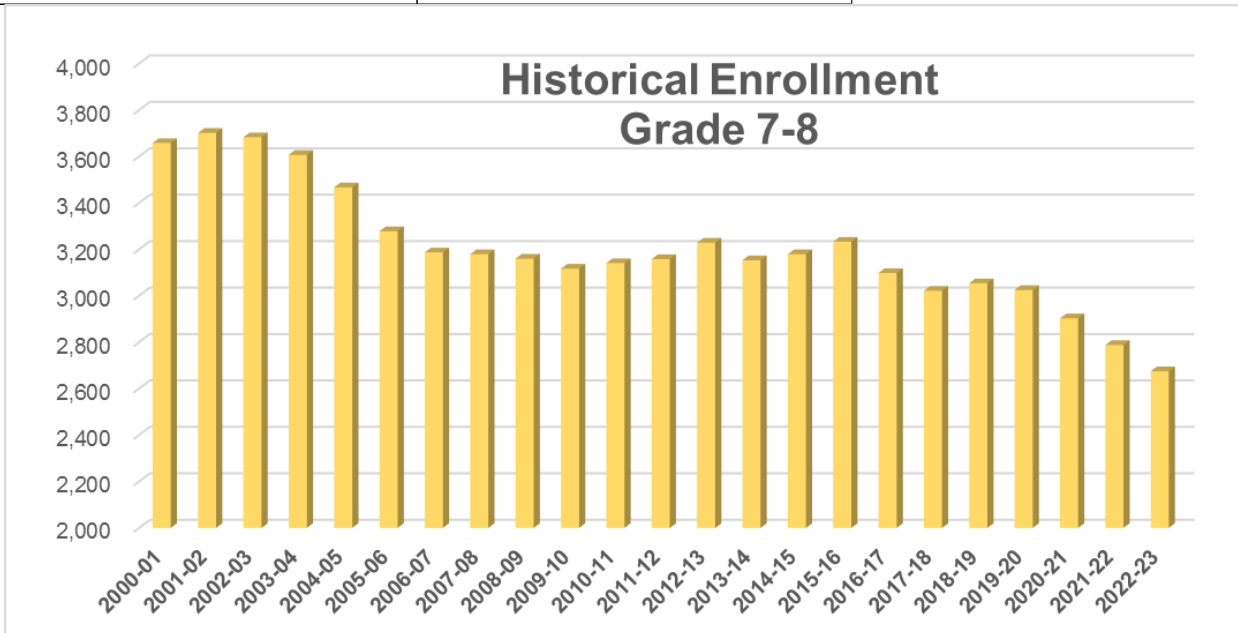
Elementary Schools (18)

Burbank Elementary 222 Burbank Street Hayward, CA 94541 Phone: (510) 723-3805	Cherryland Elementary 456 Laurel Avenue Hayward, CA 94541 Phone: (510) 723-3810	East Avenue Elementary 2424 East Avenue Hayward, CA 94542 Phone: (510) 723-3815	Eden Gardens Elementary 2184 Thayer Avenue Hayward, CA 94545 Phone: (510) 723-3820
Eldridge Elementary 26825 Eldridge Avenue Hayward, CA 94544 Phone: (510) 723-3825	Fairview Elementary 23515 Maud Avenue Hayward, CA 94541 Phone: (510) 723-3830	Glassbrook Elementary 975 Schafer Road Hayward, CA 94544 Phone: (510) 723-3835	Harder Elementary 495 Wyeth Road Hayward, CA 94544 Phone: (510) 723-3840
Longwood Elementary 850 Longwood Avenue Hayward, CA 94541 Phone: (510) 723-3850	Lorin Eden Elementary 27790 Portsmouth Avenue Hayward, CA 94545 Phone: (510) 723-3855	Palma Ceia Elementary 27679 Melbourne Avenue Hayward, CA 94545 Phone: (510) 723-3870	Park Elementary 411 Larchmont Street Hayward, CA 94544 Phone: (510) 723-3875
Ruus Elementary 28027 Dickens Avenue Hayward, CA 94544 Phone: (510) 723-3885	Schafer Park Elementary 26268 Flamingo Avenue Hayward, CA 94544 Phone: (510) 723-3895	Southgate Elementary 26601 Calaroga Avenue Hayward, CA 94545 Phone: (510) 723-3905	Stonebrae Elementary 28761 Hayward Boulevard Hayward, CA 94542 Phone: (510) 723-3910
	Treeview Elementary 30565 Treeview Street Hayward, CA 94544 Phone: (510) 723-3925	Tyrrell Elementary 27000 Tyrrell Avenue Hayward, CA 94544 Phone: (510) 723-3935	



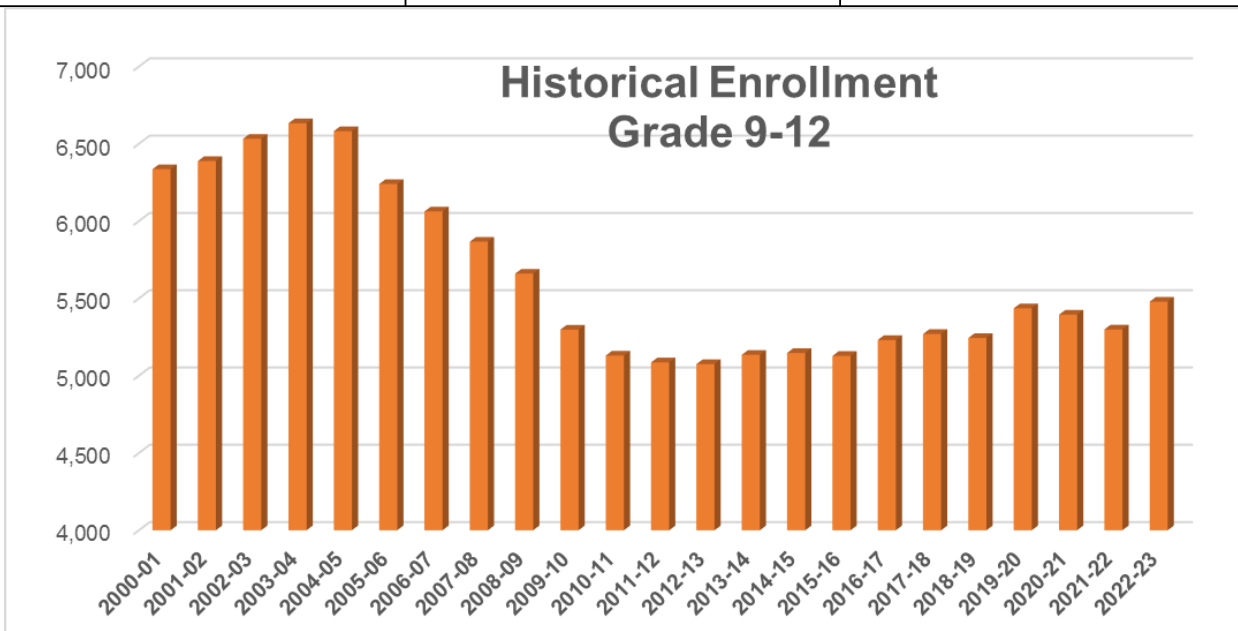
Middle Schools (5)

Bret Harte Middle (7-8) 1047 E Street Hayward, CA 94541 Phone: (510) 723-3100	Cesar Chavez Middle (7-8) 27845 Whitman Street Hayward, CA 94544 Phone: (510) 723-3110	ML King Jr Middle (7-8) 26890 Holly Hill Avenue Hayward, CA 94545 Phone: (510) 723-3120
Ochoa Middle (7-8) 2121 Depot Road Hayward, CA 94545 Phone: (510) 723-3130	Winton Middle (7-8) 119 Winton Avenue Hayward, CA 94544 Phone: (510) 723-3140	



High Schools (3)

Hayward High (9-12) 1633 East Avenue Hayward, CA 94541 Phone: (510) 723-3180	Mount Eden High (9-12) 2300 Panama Street Hayward, CA 94545 Phone: (510) 723-3180	Tennyson High (9-12) 27035 Whitman Street Hayward, CA 94544 Phone: (510) 723-3190
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Administrative Sites (3)

District Office 24411 Amador Street Hayward, CA 94544 Phone: (510) 784-2600	Corporation Yard 24400 Amador Street Hayward, CA 94544 Phone: (510) 784-2666	Parent Resource HUB 24823 Soto Road Hayward, CA 94544 Phone: (510) 723-3857
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Alternative Schools Supporting Preschool Through Adult School

Helen Turner (PreK) Children's Center 23640 Reed Way Hayward, CA 94541 (510) 723-3880	Preschool Center
Faith Ringgold of the Arts and Science (K-8) 520 Jefferson Street Hayward, CA 94544 (510) 723-3800	Alternative Elementary School
Brenkwitz Continuation High 22100 Princeton St Hayward, CA 94541 (510) 723-3160	Alternative Continuous High School
Hayward Adult School 22100 Princeton St Hayward, CA 94541 (510) 293-8595	Adult School

HUSD owned property, but not operated by HUSD

Leadership Public Schools 28000 Calaroga Avenue Hayward, CA 94544 HUSD Authorized Charter 2003/04 through 2022/23	Key Academy 1570 Ward Street Hayward, CA 94541 HUSD Authorized Charter 2013/14 through 2025/26	Hayward Twin Oaks Montessori 2652 Vergil Court Castro Valley, CA 94546 HUSD Authorized Charter 2009/10 through 2023/24
Impact Academy of Arts & Tech 2560 Darwin Street Hayward, CA 94544 HUSD Authorized Charter 2007/08 through 2025/26	Kidango 29150 Ruus Road Hayward, CA 94544 Phone: (510) 782-7101	Eden Area ROP 26316 Hesperian Blvd Hayward, CA 94545 Phone: (510) 293-2900

Timeline of Financial Reporting

The accuracy of the District's budget projection for the next year is only as good as the assumptions that are used in developing the budget. When new data comes in, assumptions will change, so too will the budget. As a consequence, the major assumptions have to be carefully considered in evaluating the accuracy of next year's income and expense.

With the understanding that changing assumptions directly change the financial outlook of the District, the State requires all school districts to report its budget quarterly for the current year, as well as two subsequent years as follows:

Budget	Current Data	Approved
Adopted	Prior to Fiscal Year	By June 30
*Revised Budget	State Budget Adopted	August 15
1 st Interim	July 1 to October 31	December 15
2 nd Interim	July 1 to January 31	March 15
*3 rd Interim For Qualified or Negative Certifications	July 1 to April 30	June 1
Unaudited Actuals	July 1 to June 30	September 15

A school district operates during the fiscal year of July 1 to June 30. January formally begins the Budget Development process and during the months of May and June, the District finalizes its budget for the upcoming year.

The Adopted Budget, required to be adopted by the end of June, is based on assumptions for the upcoming and future years. These assumptions reflect recent regulations from Federal, State, or Local agencies, guidance from the Alameda County Office of Education, the latest demographic study, historical trends on enrollment and staffing, and District plans and priorities for the upcoming and future years.

The Alameda County Office of Education (ACOE) will then review the Adopted Budget and approve, conditionally approve, or disapprove the Budget per Education Code 42127. The Alameda County Office of Education conditionally approved the District's 2017-18 Budget unless the Board passed a resolution that they would make \$7.8M in projected necessary reductions for the 2018-19 Budget.

The 1st Interim Financial Report is required to be adopted by December 15 of each year. This is timed to update the budget based on current actual data, instead of assumptions. Current data reflected in the 1st Interim Financial Report would be: State Budget changes since the May Revise Assumptions, CBEDS Enrollment, Staffing, and new information from the State and Federal level.

The 2nd Interim Report updates the current budget year and two subsequent years based on the Governor's Budget proposal for the following year, updates revenues driven by attendance, and updates any adjustments to Board priorities or spending. This report helps provide a basis for the following year's budget planning process.

Financial Report Certification

As part of producing these quarterly financial reports, the two Interim financial reports (1st Interim in December and 2nd Interim in March) require the school district to self-certify the overall financial ability of the school district.

The certifications are classified as positive, qualified, or negative:



A Positive Certification is assigned when the district will meet its financial obligations for the current and two subsequent fiscal years.



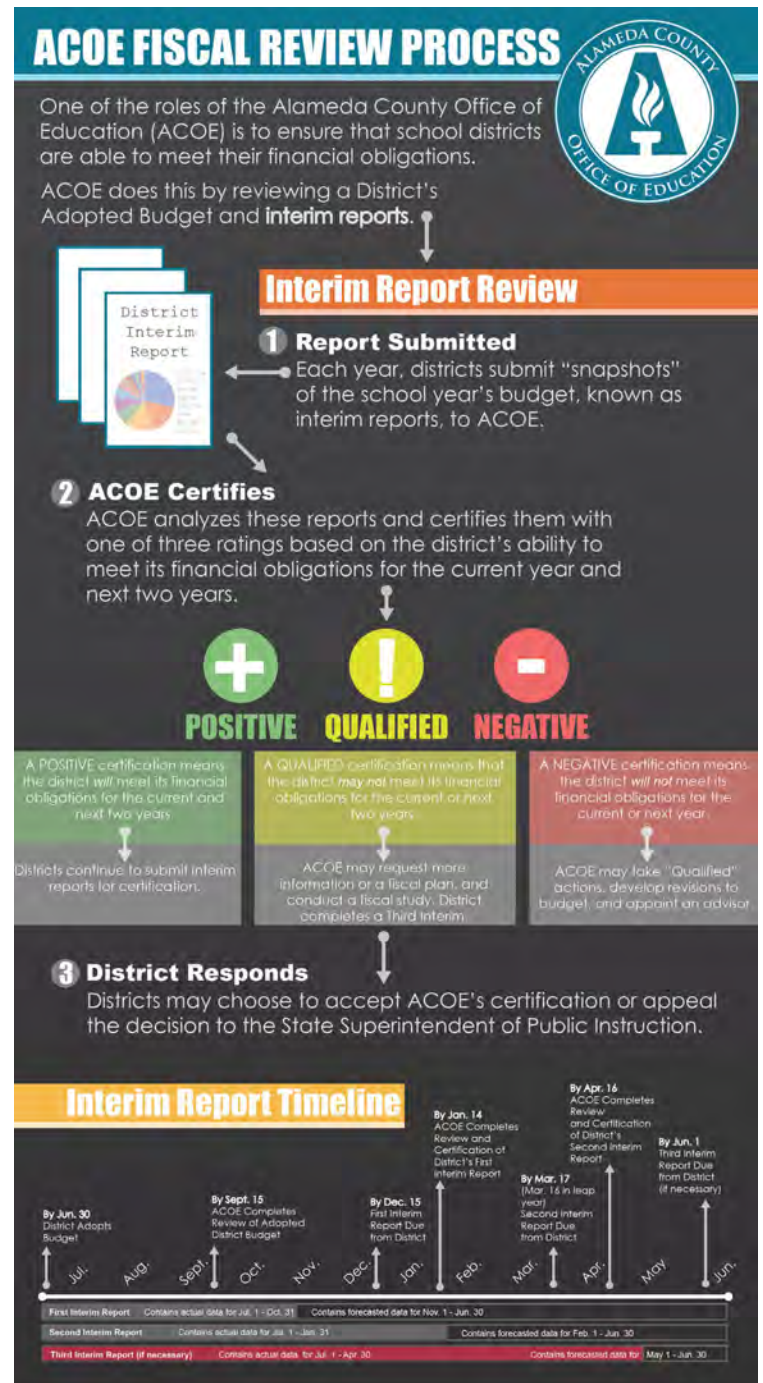
A Qualified Certification is assigned when the district may not meet its financial obligations for the current or two subsequent fiscal years.



A Negative Certification is assigned when a district will be unable to meet its financial obligations for the remainder of the current year or for the subsequent fiscal year.

In addition, the county office of education may reclassify the certification of the school districts it oversees in accordance with the above standards. A reclassification by the ACOE will automatically require the Fiscal Crisis Management and Assistance Team (FCMAT) to conduct a review.

For the 2022/23 1st Interim Financial Report, the Hayward Unified School District is submitting a Positive Certification.



Enrollment and Attendance

The most significant characteristic for determining District income is the calculation of the average number of students that attend school on a daily basis or Average Daily Attendance (ADA). ADA should not be confused with enrollment. Districts staff based on actual enrollment, but the State only funds school districts based on the amount of students attending school each day. This ADA is then multiplied by the District's Local Control Funding Formula Grade Span Rate per ADA to determine the total Local Control Funding Formula (LCFF) income for the District.

LCFF Funding is approximately 75% of the General Operating revenues received by the District. LCFF funding has three main factors in the calculation: Current Year, Prior Year, or three-year average ADA; Unduplicated Count (Unduplicated number of students classified as English Learners, Foster Youth, or are eligible for the Federal Free or Reduced Price Meal Program; and the amount of ADA lost and/or gained from prior year students leaving the District for an In-District Charter School.

The following is Hayward Unified School District's projected attendance and enrollment based on the current demographic study:

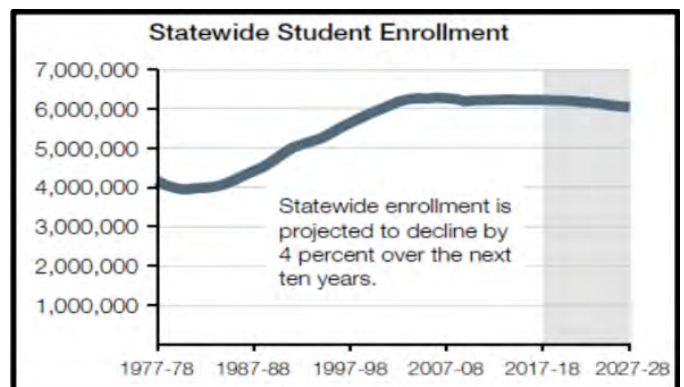
Italics are projections	Enrollment	Change Over Prior Year	Attendance	Funded Attendance	Funded Attendance % of Enrollment
2016/17	20,771	(176)	19,731.99	19,731.99	95%
2017/18	20,429	(342)	19,404.90	19,470.89	95%
2018/19	19,909	(520)	18,754.23	19,199.62	94%
*2019/20	19,801	(108)	18,710.67	18,710.67	95%
*2020/21	19,069	(732)	18,711.61	18,711.61	98%
2021/22	18,089	(980)	15,470.02	18,689.30	103%
2022/23	18,008	(81)	16,567.32	18,148.14	101%
<i>2023/24</i>	<i>17,658</i>	<i>(350)</i>	<i>16,422.32</i>	<i>17,364.10</i>	<i>98%</i>
<i>2024/25</i>	<i>17,308</i>	<i>(350)</i>	<i>16,269.32</i>	<i>16,570.70</i>	<i>96%</i>

*Due to COVID-19, school districts are held harmless on attendance for funding purposes for 2020/21. This immediate benefit has a side-effect for school districts in declining enrollment that becomes fully realized in 2022/23, where there is a sudden and significant decline in ADA funding of nearly 1,000 ADA.

EACH DAY THAT A STUDENT IS ABSENT (REGARDLESS OF THE REASON) RESULTS IN \$71 IN LOST REVENUE.

Enrollment is fluid as families can move in or out of the District. Therefore, the State has an official annual enrollment count taken in the beginning of October.

Since ADA is such an important part of the District's income base, the projection of ADA for this next fiscal year is an important part in projecting the District's income. Currently, even a 1% change in attendance rates would be a \$2M change in the District's projected revenues.



Therefore, District attendance records are monitored monthly and ADA is updated throughout the year to ensure that the projected revenues are in line with the District's budgeted or revised projections. The District has a historical 95% attendance rate compared to enrollment, but has been averaging 90% since last year.

State Projections of Enrollment

When Alameda County grew by 6%, Hayward USD enrollment declined by 8%.

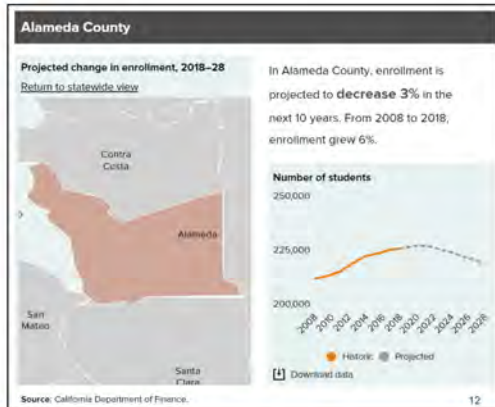
2008 - 2018

Alameda County: **+6%**
Hayward USD: **(8%)**

Now as Alameda County is projected to decline by 3%, Hayward USD is projected to decline by 17%.

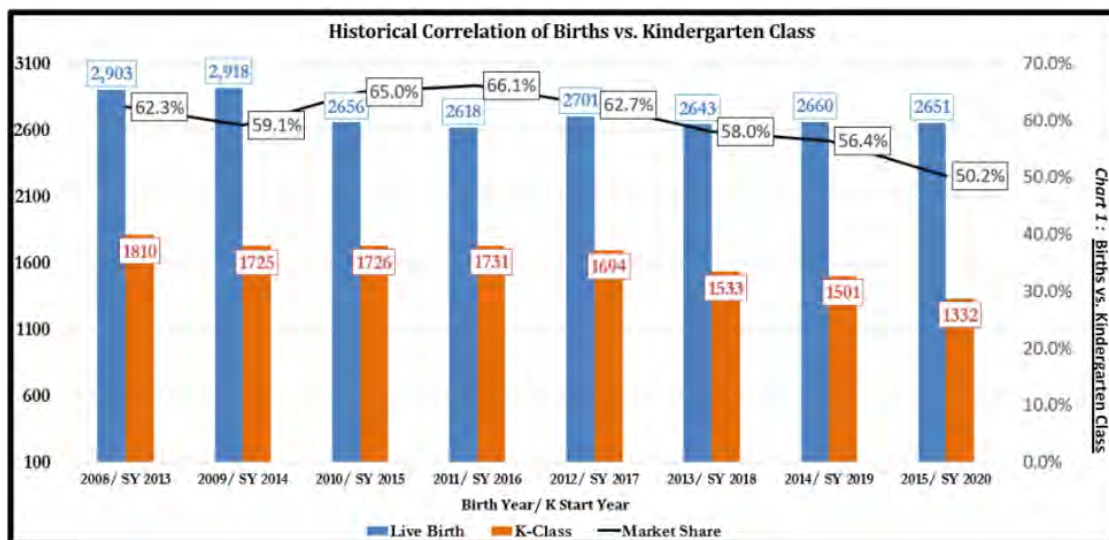
2018 - 2028

Alameda County: **(3%)** - State of CA
Hayward USD: **(17%)** - Davis Demographics



As the State is continuing to project a decline in enrollment of 4% as a whole, within the Bay Area there are even larger declines, especially for Hayward where during the same timespan we are projected to decline by over 4 times the State average (17%).

To better understand this projected decline, a dynamic community of our size warrants a consistent comprehensive analysis of our demographics. Below is some key information of our most current demographics study that factors into our budget projections.



The number of births from residents in Hayward plays a major role in the number of Kindergarten students we can expect in the future. Above is a chart noting the number of births between 2003 to 2009 is roughly 10% higher than the number of births between 2010 to 2017. This has resulted in a smaller Kindergarten cohort than we have been used to seeing several years ago. A smaller kindergarten cohort in one year, translates into a smaller 1st grade cohort in the subsequent year, then a smaller 2nd grade cohort the year after that, and so on and so forth.

This means to mitigate this decline we have to increase the percentage of students' families choosing Hayward USD for Kindergarten.

Growth in housing developments have already been factored into the demographic study for the next seven years. The number of students expected from the housing developments is only 20% of the what Castro Valley can expect

FAQ: New Housing in Hayward

HUSD has studied this topic

- 1,553 units scheduled for development over the next seven years
- Projected to yield 233 students
- Student yield factors project the number of students expected to enroll in the school district

School District	# of Student Per 20 Housing Units
Castro Valley	15
New Haven	9
San Leandro	7
Hayward	3
State Average	14



Over the past 10 years, enrollment has seen a consistent decline. Prior to the pandemic, enrollment decreased by an average of 325 students per year. During the pandemic, enrollment declined by an average of 860. Now, the first year coming out of the pandemic, we see enrollment flatten, comparatively speaking. Since enrollment is the driver on what and how much resources a school district receives to operate, the District will need to plan accordingly.

School	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	10 Year Variance
Bowman	486	455	399	366	350	301	316	296	283		
Burbank	766	794	922	917	914	867	869	834	812	794	28
Cherryland	765	783	775	788	759	746	791	788	733	906	141
East Avenue	594	635	619	611	581	568	561	513	438	427	(167)
Eden Gardens	562	559	566	589	587	552	530	513	487	481	(81)
Eldridge	528	506	455	476	523	378	362	327	289	301	(227)
Fairview	547	600	566	579	567	549	516	537	478	562	15
Faith Ringgold	144	145	153	135	140	132	138	134	124	111	(33)
Glassbrook	529	548	574	556	537	515	502	507	455	474	(55)
Harder	623	608	619	610	608	569	466	455	517	675	52
Longwood	680	692	726	708	663	651	615	552	475	533	(147)
Lorin Eden	469	493	491	464	421	389	370	349	350	353	(116)
Palma Ceia	566	579	591	588	557	551	561	522	492	479	(87)
Park	629	614	580	584	552	532	510	512	465	496	(133)
Ruus	618	603	568	573	536	486	481	430	395	379	(239)
Schafer Park	689	744	735	734	768	778	786	742	672	642	(47)
Southgate	687	651	687	697	681	677	678	657	626	612	(75)
Stonebrae	753	717	737	710	746	745	742	696	639	595	(158)
Strobridge	653	620	598	550	522	492	465	402	362		
Treeview	585	553	507	496	480	461	443	407	374	437	(148)
Tyrrell	789	769	735	736	710	678	640	600	546	606	(183)
Total Elementary	12,662	12,668	12,603	12,467	12,202	11,617	11,342	10,773	10,012	9,863	(2,799)
Anthony Ochoa	594	596	636	583	571	588	538	520	462	407	(187)
Bret Harte	665	636	632	637	620	605	632	562	552	546	(119)
Cesar Chavez	529	547	579	567	560	554	537	533	514	482	(47)
ML King Jr.	778	829	817	746	732	757	747	731	713	711	(67)
Winton	540	529	513	505	509	505	534	528	512	498	(42)
Total Middle	3,106	3,137	3,177	3,038	2,992	3,009	2,988	2,874	2,753	2,644	(462)
Brenkwitz	234	185	193	200	187	161	216	142	156	179	(55)
Hayward	1,638	1,644	1,580	1,572	1,580	1,638	1,617	1,696	1,647	1,712	74
Mt. Eden	1,865	1,935	2,009	2,009	1,968	1,979	1,999	1,967	1,941	1,949	84
Tennyson	1,339	1,324	1,294	1,398	1,414	1,424	1,518	1,502	1,469	1,554	215
Total High	5,076	5,088	5,076	5,179	5,149	5,202	5,350	5,307	5,213	5,394	318
Other	102	103	91	87	86	81	129	115	111	107	5
Total	20,946	20,996	20,947	20,771	20,429	19,909	19,809	19,069	18,089	18,008	(2,938)
Year Over Year Variance		50	(49)	(176)	(342)	(520)	(100)	(740)	(980)	(81)	

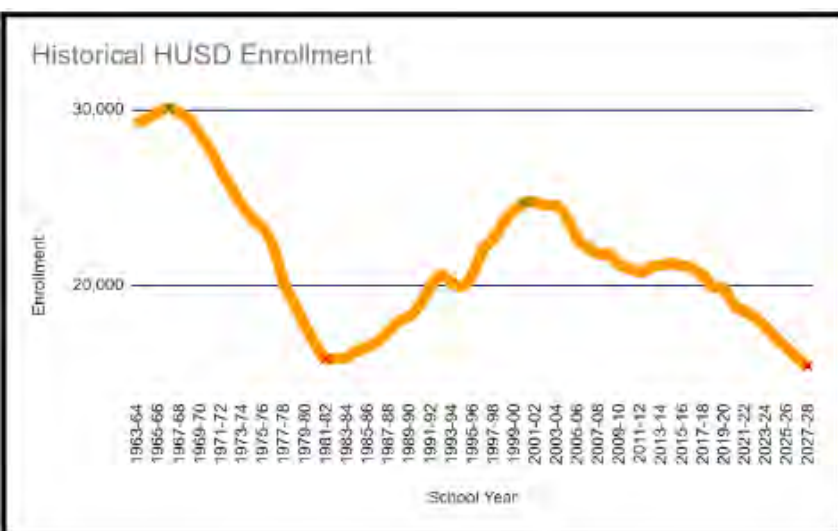
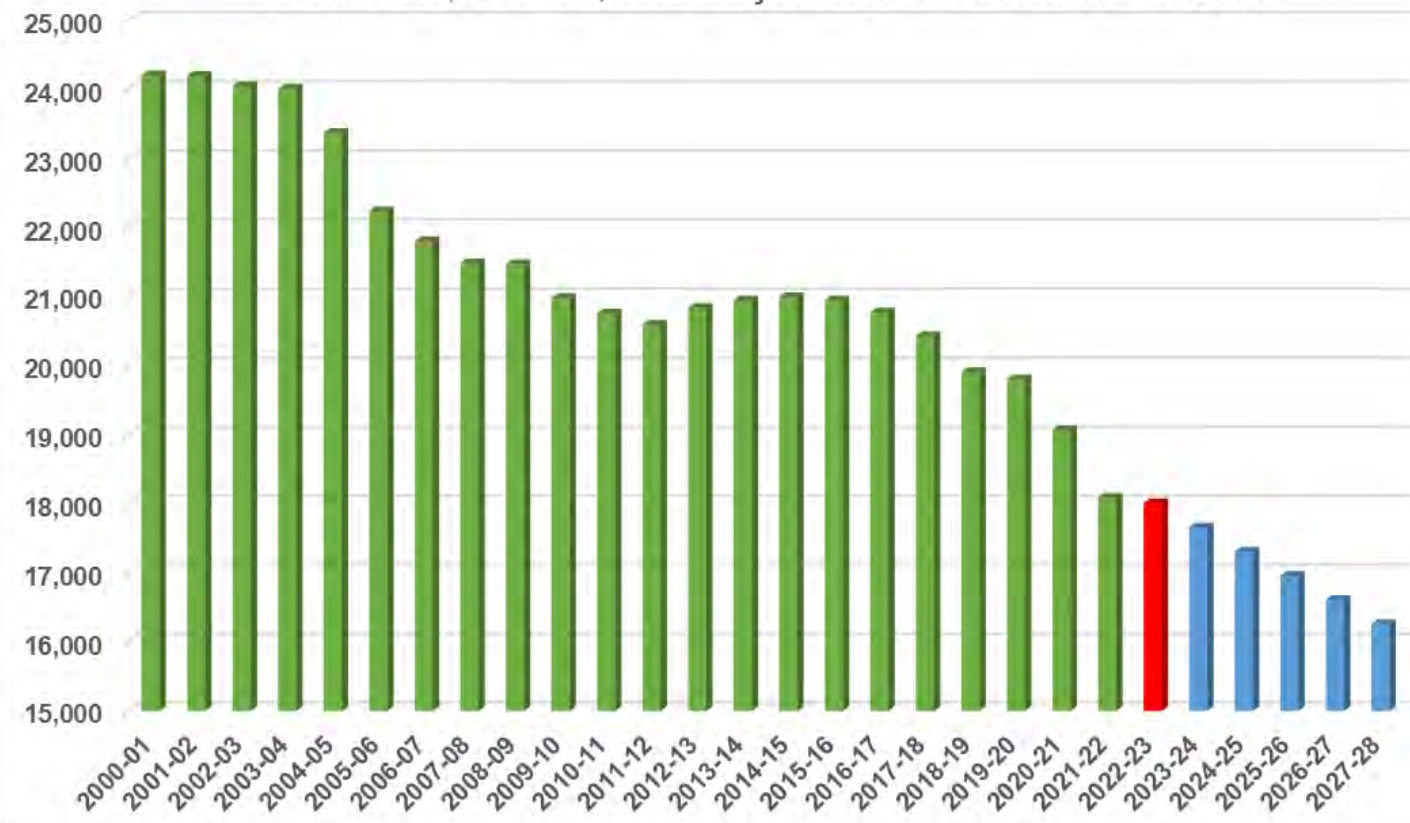
Since the peak of enrollment in 2001, the Board approved the following school closures due to new schools being built, declines in enrollment in certain areas of the community, and limited resources in funding:

- Highland ES 2005/06
- Shepherd ES 2006/07
- John Muir ES 2007/08
- Markham ES 2008/09
- Bidwell ES 2017/18
- Bowman ES 2021/22
- Strobridge ES 2021/22

Since 2000, enrollment for the Hayward Unified School District has seen consistent declines, with a peak in 2001/02 at over 24,000.

Overall, enrollment peaked in 1966 at over 30,000 students.

Historical, Current, and Projected Enrollment Since 2000



The 21st century has not been the first time period the District experienced enrollment declines and school closures. This is a chart incorporating historical enrollment since the creation of Hayward USD in 1963. We saw a significant decline in the 1970's before enrollment began to increase in the 1980's and 1990's.

During the 1970's, the Board approved eight schools to close:

- Brenkwitz ES
- Gansberger ES
- Hillcrest ES
- Sequoia ES
- Sorensen ES
- Tennyson ES
- Winton Grove ES
- Tyrrell MS

Even with the increase in enrollment during the 1980's and 1990's, the Board approved the following school closures:

- Argonaut
- Bidwell ES
- Laurel ES
- Peixoto ES
- Baywood
- Eureka ES
- Mohrland ES
- Sunset HS

As part of the implementation of the Operational Sustainability initiative, a School Usage Design Team committee was established and worked through analyzing data and establishing priorities in 2020 and 2021. This led to the Board adopting various changes in an effort to provide a more sustainable and equitable learning environment for students.

The changes adopted at the November 17, 2021 Board Meeting includes:

- Relocating preschool classrooms to elementary school sites to support continuity;
- Relocating special day classrooms (Special Education) to also create continuity;
- Closing of Bowman Elementary and Strobridge Elementary;
- Closing of Student Information and Assessment Center (SIAC)--formerly Shepherd ES-- and relocating services to the Parent Resource HUB--formerly John Muir ES--; and
- Reorganize departments to centralize services to optimize student, family, and staff supports.

Other recommendations for future implementation were tabled for further community input.

After the closures of Bowman Elementary and Strobridge Elementary and despite declining enrollment reducing the total number of elementary students in the District, well over 400 more students are projected to attend our new and modern facilities, in a cost-effective manner (nearly \$5M in cost-savings were realized annually); while still prioritizing lower class sizes in the primary grades (K-3) and minimizing combination classes.

Work is ongoing through the Measure H bond to modernize existing facilities and create access to these facilities from PreK to 12 grade at each high school region.

View more at: husd.us/os and husd.us/transition

School Sites	District Capacity ¹	2015/16		2018/19		2021/22		2022/23	
		CALPADS Official Enrollment	Capacity Utilization	CALPADS Official Enrollment	Capacity Utilization	CALPADS Official Enrollment	Capacity Utilization	Current Enrollment ⁵	Capacity Utilization
Bowman Elementary	653	399	61%	301	46%	281	43%		
Burbank Elementary	923	922	100%	867	94%	808	88%	796	86%
Cherryland Elementary	923	775	84%	746	81%	724	78%	906	98%
East Avenue Elementary	815	619	76%	568	70%	434	53%	427	52%
Eden Gardens Elementary	707	566	80%	552	78%	479	68%	481	68%
Eldridge Elementary	653	455	70%	378	58%	288	44%	301	46%
Fairview Elementary	761	566	74%	549	72%	478	63%	562	74%
Faith Ringgold Elementary	615	153	25%	132	21%	123	20%	111	18%
Glassbrook Elementary	653	574	88%	515	79%	453	69%	474	73%
Harder Elementary	734	619	84%	569	78%	512	70%	675	92%
Longwood Elementary	842	726	86%	651	77%	474	56%	533	63%
Lorin Eden Elementary	518	491	95%	389	75%	335	65%	353	68%
Palma Ceia Elementary	707	591	84%	551	78%	483	68%	479	68%
Park Elementary	788	580	74%	532	68%	460	58%	496	63%
Ruus Elementary	653	568	87%	486	74%	387	59%	379	58%
Schafer Park Elementary	788	735	93%	778	99%	660	84%	642	81%
Southgate Elementary	707	687	97%	677	96%	620	88%	612	87%
Stonebrae Elementary	761	737	97%	745	98%	626	82%	595	78%
Strobridge Elementary*	545	598	110%	492	90%	357	66%		
Treeview Elementary*	464	507	109%	461	99%	373	80%	437	94%
Tyrrell Elementary	869	735	85%	678	78%	543	62%	606	70%
Elementary School Subtotals:	15,079	12,603	84%	11,617	77%	9,898	65%	9,865	70%

A number of investments have been made over the years to help improve the educational environment, expand program offerings, recruit and retain highly qualified staff, and broaden communication efforts.

We prepare students for college, career, & life

We foster a community schools approach

We celebrate our diversity

We provide various program opportunities

Career Pathways Offered to HUSD High School Students

Engineering	Entrepreneurship	Biomedical
Art & Technology	Photography	Advanced Manufacturing
Theater	Multimedia Academy	Sports Medicine
Wood Technology	Sustainable Agriculture/ Farm to Fork	



Visual and Performing Arts

Bilingual & Dual Language Immersion Programs

Early Childhood Education

Competitive Sports

College & Career Readiness

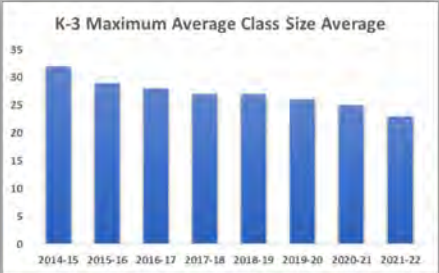
Adult School Programs

Family Support Programs

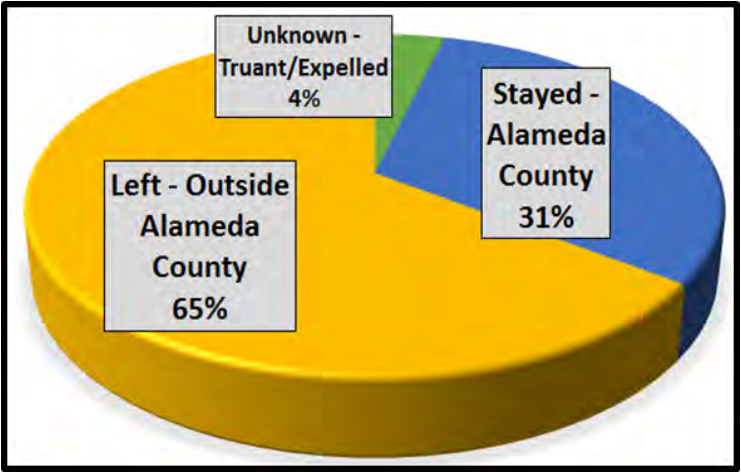
Multicultural Clubs & Activities

Special Education Programs

Afterschool Enrichment Programs



Despite the current population growth in the City of Hayward, HUSD enrollment continues to decline. Based on our analysis in 2020 and 2021, the decline we are experiencing is different from the declines in prior decades. Essentially, 1/3rd of families are staying in Alameda County, but are choosing different educational options, such as local charter or private schools, or neighboring school districts. The remaining 2/3rds of families are leaving Alameda County and this is consistent with the reasoning we hear about the lack of affordability in the area.



To help with this issue, HUSD has continued to prioritize the recruitment and retention of highly qualified staff and has increased salaries year over year by 35% since the implementation of LCFF, even while enrollment has decreased by nearly 3,000 students, or 14%; resulting in continued assessments of priorities, pursuit of efficiencies, and ultimately expenditure reductions.

CALPADS Data-Uncertified

Enrollment is a fluid number as every day families can move into or out of the community and enroll or dis-enroll out of their current school. So to provide consistency across the State, the California Department of Education established the first Tuesday of October as the official day for enrollment counts. This enrollment information, along with a wide range of other demographic data is reported in the California Longitudinal Pupil Achievement Data System (CALPADS). This student data is then compared across the State for duplicates and errors, then certified in January for funding purposes.



1.17 LCFF Unduplicated Pupil Count

Academic Year:	2022-2023	LEA:	Hayward Unified	User ID:	igatchalan@husd.k12.ca.us
View:	SNAPSHOT	School Type:	ALL	Revision Date:	11/18/2022 2:44:52 PM
Revision ID:	4032375	School:	ALL	Print Date:	11/18/2022 4:25:31 PM

Non-Charter School(s)											
Free/Reduced Meal Eligibility Counts Based On:											
School Code	School Name	Total Enrollment	Free & Reduced Meal Program: 181/182	Foster	Tribal Foster Youth: 193	Homeless (1)	Migrant Program: 135	Direct Certification	Unduplicated Eligible Free/Reduced Meal Counts	EL Funding Eligible (2)	Total Unduplicated FRPM/EL Eligible Count (3)
6056956	Anthony W. Ochoa Middle	407	301	3	0	4	4	150	305	98	334
0133009	Brenkowitz High	179	139	2	0	6	1	92	140	48	159
6056931	Bret Harte Middle	546	343	0	0	8	3	210	352	81	381
6000905	Burbank Elementary	794	596	4	0	8	20	300	604	283	680
6056949	Cesar Chavez Middle	482	328	0	0	14	12	222	331	195	385
6000913	Cherryland Elementary	906	618	4	0	15	17	445	628	478	795
6000921	East Avenue Elementary	427	234	0	0	8	0	169	237	80	268
6090583	Eden Gardens	481	277	0	0	8	2	143	279	108	318
6000947	Eldridge Elementary	301	182	1	0	5	7	122	183	99	215
6000962	Fairview Elementary	562	385	5	0	12	0	241	389	140	421
6113815	Faith Ringgold School of Arts and Science	111	67	0	0	1	2	57	68	44	89
6000988	Glassbrook Elementary	474	340	1	0	17	20	248	349	313	432
6000996	Harder Elementary	675	491	3	0	23	8	342	496	285	577
0133629	Hayward High	1,712	1,050	4	0	22	20	681	1,060	185	1,135
0161192	Hayward Unified	70	20	0	0	0	0	19	22	4	24
6001044	Longwood Elementary	533	354	0	0	19	7	257	361	278	452
6001051	Lorin A. Eden Elementary	353	242	0	0	5	2	125	244	117	277
6066476	Martin Luther King, Jr.	711	501	3	0	10	53	262	504	127	547
0135319	Mt. Eden High	1,949	1,308	0	0	22	29	583	1,324	181	1,400
0000001	NPS School Group for Hayward Unified	37	9	5	0	0	0	14	19	3	21
6001093	Palma Ceia Elementary	479	357	2	0	9	10	205	359	185	407
6001101	Park Elementary	496	370	1	0	10	0	243	374	234	437
6001127	Ruus Elementary	379	271	0	0	6	15	165	276	148	320
6001135	Schafer Park Elementary	642	461	0	0	4	33	265	462	247	534
6001176	Southgate Elementary	612	393	2	0	6	2	172	393	141	437
0111815	Stonebrae Elementary	595	329	1	0	7	2	200	334	111	369
0138339	Tennyson High	1,554	955	4	0	63	32	662	986	613	1,218
6001192	Treeview Elementary	437	326	2	0	5	3	204	327	147	357
6104566	Tyrrell Elementary	606	435	0	0	19	48	308	447	366	545
6056972	Winton Middle	498	382	0	0	10	7	220	388	110	429
TOTAL - Selected Schools		18,008	12,064	47	0	346	359	7,326	12,241	5,449	13,963

Free/Reduced Meal Eligibility Counts Based On:											
School Code	School Name	Total Enrollment	Free & Reduced Meal Program: 181/182	Foster	Tribal Foster Youth: 193	Homeless (1)	Migrant Program: 135	Direct Certification	Unduplicated Eligible Free/Reduced Meal Counts	EL Funding Eligible (2)	Total Unduplicated FRPM/EL Eligible Count (3)
TOTAL - Selected Schools											
TOTAL LEA		18,008	12,064	47	0	346	359	7,326	12,241	5,449	13,963

This report includes students with Primary and Short Term enrollment in grade levels K-12, UE and US only. Students enrolled in Adult Education Schools are not included in this report. Students with multiple qualifying records as of Fall 1 Census Day are counted only once. A student with qualifying enrollments in more than one LEA on Census Day is counted in each LEA.

(1) Homeless counts are based on Education Program record with an Education Program Membership Code 191 (Homeless).

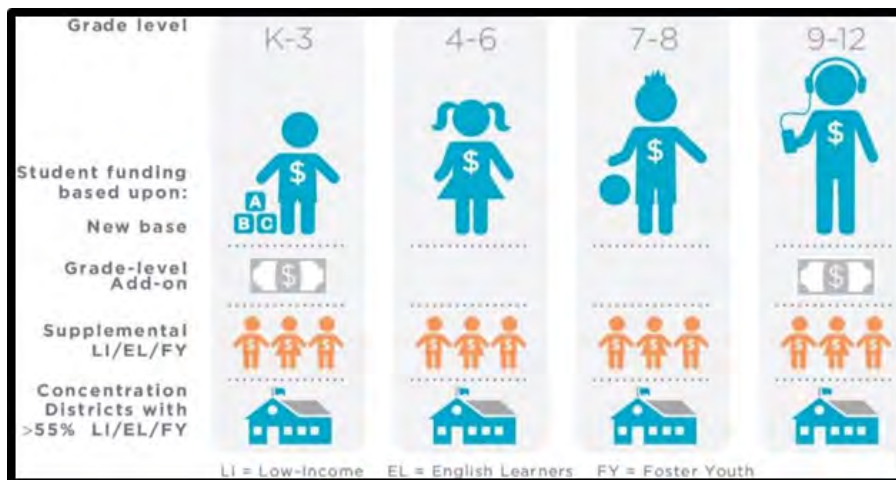
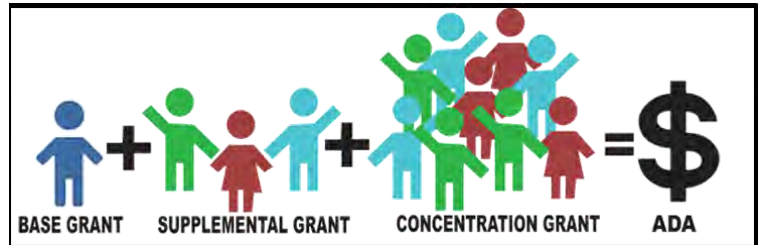
(2) For Funding, Eligible English Learners are students with an English Language Acquisition Status of 'EL' or 'ADEL' as of Fall 1 Census Day. For 2020-2021 only – status considered through December 31st.

(3) Total Unduplicated FRPM/EL Eligibility Count will always equal enrollment count for Juvenile Court schools

Local Control Funding Formula

The local control funding formula (LCFF) was enacted in 2013–14, and it replaced the previous kindergarten through grade 12 (K–12) finance system, called Revenue Limit, which had been in existence for roughly 40 years. For school districts and charter schools, the LCFF establishes base, supplemental, and concentration grants in place of the myriad of previously existing K–12 funding streams, including revenue limits, general purpose block grants, and most of the 50-plus state categorical programs that existed at the time.

A Base level of funding would be provided with specific add-ons for K-3 and 9-12 for programmatic support. Each student who is designated as a Low-income, English Learner, or Foster Youth student would generate a “Supplemental” grant of funding.



School districts that have “high concentrations” of students designated as a Low-income, English Learner, or Foster Youth student (over 55%) would receive a “Concentration” grant of funding to provide additional supports. As part of the 2021-22 Budget, the State increased the level of Concentration grant funding from 50% of the Base grant for each applicable student, to 65% of the Base grant.

Unduplicated Counts and Percentages:

The unduplicated count of students who generate supplemental grant funding drives annual changes to the amount of Supplemental and Concentration grant funds received. A decline in our Unduplicated Count will result in a decline in revenues from the State. Over 20% of our LCFF funds come from Supplemental and Concentration grant dollars (\$45M). Similar to the calculation of average daily attendance, the State uses a three year average for the unduplicated count to minimize year to year variations.

Fiscal Year	15/16	16/17	17/18	18/19	19/20	20/21	21/22	22/23	23/24	24/25
Unduplicated %	81%	75%	78%	78%	77%	70%	66%	77%	77%	77%
3 Year Average	80%	79%	78%	77%	77%	75%	71%	71%	74%	77%

LCFF was implemented with an adjoining document called the Local Control Accountability Plan (LCAP). The LCAP is intended as a comprehensive planning tool to support student outcomes and is an important component of the local control funding formula (LCFF). Under the LCFF, school districts are required to prepare an LCAP, which describes how they intend to meet annual goals for all pupils, with specific activities to address state and local priorities.

Local Control Funding Formula

Hayward Unified (61192) - 1st Interim Report				12/8/2022		
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
SUMMARY OF FUNDING						
General Assumptions						
COLA & Augmentation	3.26%	0.00%	5.07%	13.26%	5.38%	4.02%
Base Grant Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%
LCFF Entitlement						
Base Grant	\$153,825,785	\$153,833,025	\$161,434,080	\$177,149,582	\$179,162,232	\$178,646,380
Grade Span Adjustment	6,180,302	6,181,055	6,493,820	7,028,556	6,962,139	6,777,638
Supplemental Grant	24,781,743	23,934,906	23,849,120	26,168,030	27,330,503	28,536,757
Concentration Grant	17,952,684	15,833,394	17,475,417	19,202,413	22,284,671	26,455,371
Add-ons: Targeted Instructional Improvement Block Grant	641,531	641,531	641,531	641,531	641,531	641,531
Add-ons: Home-to-School Transportation	1,086,759	1,086,759	1,086,759	1,086,759	1,145,227	1,191,265
Add-ons: Transitional Kindergarten	-	-	-	624,486	818,158	925,052
Total LCFF Entitlement	204,468,804	201,510,670	210,980,727	231,901,357	238,344,461	243,173,994
LCFF Entitlement Per ADA	\$ 10,928	\$ 10,769	\$ 11,289	\$ 12,828	\$ 13,763	\$ 14,678
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES						
Base Grant <i>(Excludes add-ons for TIIG and Transportation)</i>	\$ 160,006,087	\$ 160,014,080	\$ 167,927,900	\$ 184,178,138	\$ 186,124,371	\$ 185,424,018
Supplemental and Concentration Grant funding in the LCAP year	\$ 42,734,427	\$ 39,768,300	\$ 41,324,537	\$ 45,370,443	\$ 49,615,174	\$ 54,992,128
Percentage to Increase or Improve Services	26.71%	24.85%	24.61%	24.63%	26.66%	29.66%
SUMMARY OF STUDENT POPULATION						
Unduplicated Pupil Population						
Enrollment	19,801	19,069	18,075	18,008	17,700	17,400
COE Enrollment	-	-	1	-	-	-
Total Enrollment	19,801	19,069	18,076	18,008	17,700	17,400
Unduplicated Pupil Count	15,217	13,275	11,942	13,963	13,580	13,325
COE Unduplicated Pupil Count	-	-	1	-	-	-
Total Unduplicated Pupil Count	15,217	13,275	11,943	13,963	13,580	13,325
Rolling %, Supplemental Grant	77.4400%	74.7900%	71.0100%	71.0400%	73.4200%	76.9500%
Rolling %, Concentration Grant	77.4400%	74.7900%	71.0100%	71.0400%	73.4200%	76.9500%
SUMMARY OF LCFF ADA						
Grades TK-3	6,190.82	6,191.76	6,193.71	5,858.10	5,429.55	5,000.68
Grades 4-6	4,610.72	4,610.72	4,604.70	4,448.86	4,283.83	4,130.46
Grades 7-8	2,882.56	2,882.56	2,876.31	2,768.46	2,652.85	2,524.91
Grades 9-12	5,026.57	5,026.57	5,014.59	5,002.72	4,952.11	4,911.16
Total	18,710.67	18,711.61	18,689.30	18,078.14	17,318.34	16,567.21
<i>Funded Difference (Funded ADA less Actual ADA)</i>	-	-	3,185.74	1,745.82	798.02	34.89

Budget Planning Factors

Multi-Year Projection Factors	2020-21	2021-22	2022-23	2023-24	2024-25
Statutory COLA (DOF)	2.31%	1.70%	6.56%	5.38%	4.02%
Super COLA Augmentation	-	1.00%	6.70%	-	-
LCFF Funded COLA	-	5.07%	13.26%	5.38%	4.02%
Cash Deferrals	\$12B	\$3B	-	-	-
Enrollment	19,069	18,089	18,008	17,700	17,400
Current Year ADA	18,711.61	17,132.32	16,300.00	16,488.00	16,500.00
LCFF Funded ADA	18,711.61	18,689.30	18,078.14	17,318.34	16,567.21
Method of ADA Funding	Prior Year	Prior Year	Three year average	Three year average	Three year average
Current Year Unduplicated %	70%	66%	78%	77%	77%
Unduplicated % Average	75%	71%	71%	74%	77%
STRS Employer Statutory Rates	16.15%	16.92%	19.10%	19.10%	19.10%
PERS Employer Projected Rates	20.70%	22.91%	25.37%	25.20%	24.60%
State Unemployment Insurance Rates	0.05%	0.50%	0.50%	0.20%	0.20%
Lottery – Unrestricted per	\$163.00	\$163.00	\$170.00	\$170.00	\$170.00
Lottery – Prop. 20 per ADA	\$65.00	\$65.00	\$67.00	\$67.00	\$67.00
Mandated Block Grant for Districts – K-8 per ADA	\$32.18	\$32.79	\$34.94	\$36.82	\$38.30
Mandated Block Grant for Districts – 9-12 per ADA	\$61.94	\$63.17	\$67.31	\$70.93	\$73.78

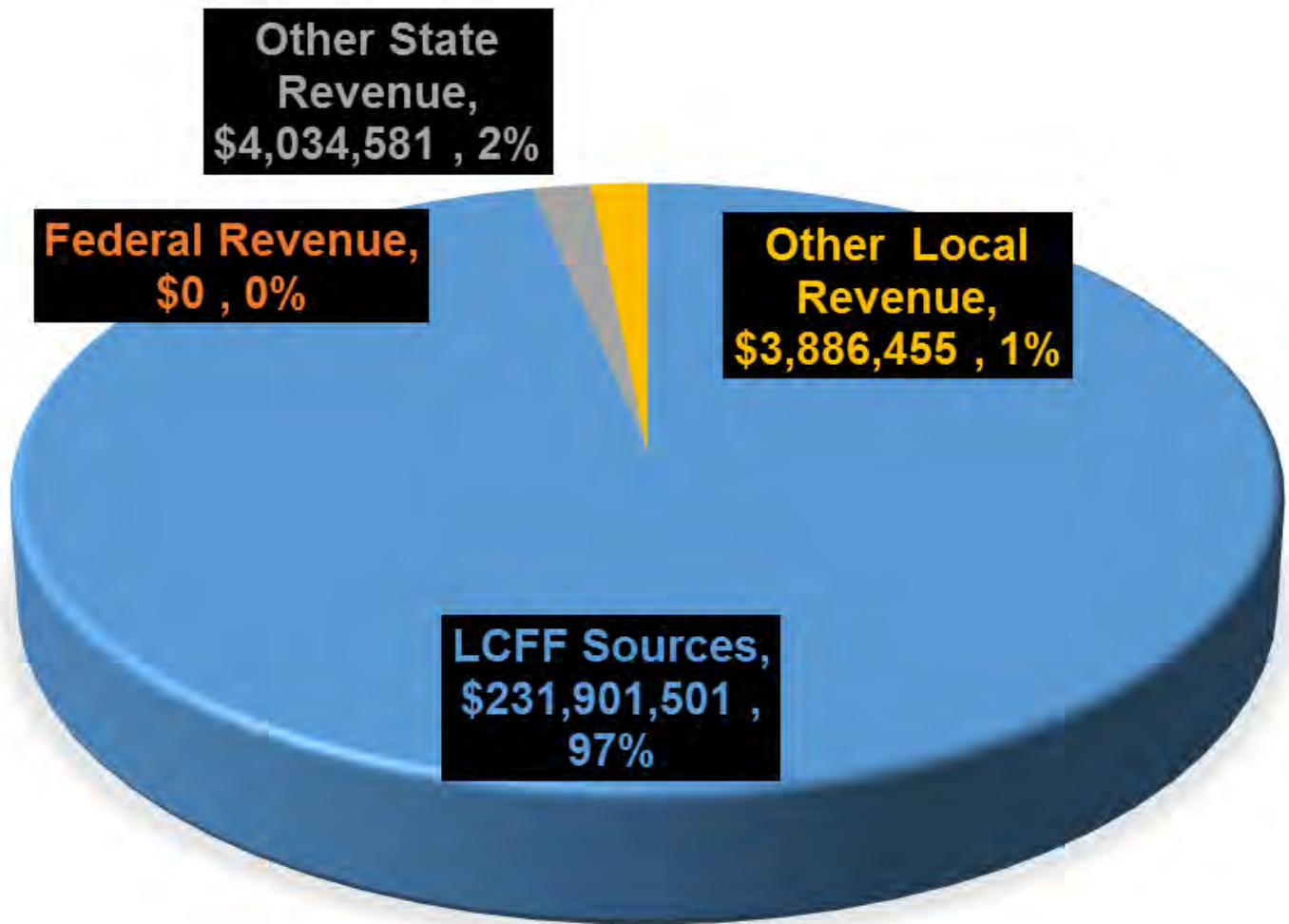
ADDITIONAL MULTI-YEAR PROJECTION CONSIDERATIONS:

- The District will need to continue to focus on implementing the Strategic Plan and the four Strategic Focus Areas of: Deeper Learning, Relationship-Centered Schools, Service Excellence, and Operational Sustainability.
- A 1% change in attendance or in COLA results in a \$2M change in LCFF revenues for the District.
- The District has experienced enrollment declines since the early 2000's and they are projected to continue for the foreseeable future. Reasons include:
 - Lower birth rates in the community
 - Affordability in the Bay Area
 - Individual family choices to attend public, private, or charter schools around Hayward
 - This reason for the decline is something we can directly impact
- Approximately \$4M in expenditure reductions were incorporated into the 2018-19 Budget
- Approximately \$10M in expenditure reductions were included in the 2019-20 2nd Interim multiyear projection for 2020-21
 - Board Resolution: 1920-25 – Commitment to Expenditure Reduction Supplemental Certification was approved by the Board at the March 11, 2020 Board Meeting to implement the \$10M in reductions
 - \$1.2M in identified reductions were not approved
- Various items of the 2122-28 Implementation of the Operational Sustainability Strategic Plan Initiative were tabled for further discussions.
 - A Solutions Team was requested by the Board to be developed and bring back recommendations by June of 2023 to implement beginning with the 2024/25 school year.
- The Legislative Analysts' Office is projecting the 2023/24 State Budget to have a \$24 Billion deficit.
 - UCLA conducted a survey of professional economists and reported that half believe a recession will occur in mid-2023, while the other half is not ruling out the possibility of a recession beyond mid-2023.

Unrestricted General Fund Revenues

Most of the District's General Fund revenue is generated from the District's Local Control Funding Formula, which yields funds based on a State-determined dollar amount multiplied by the average number of students who are in attendance throughout the school year.

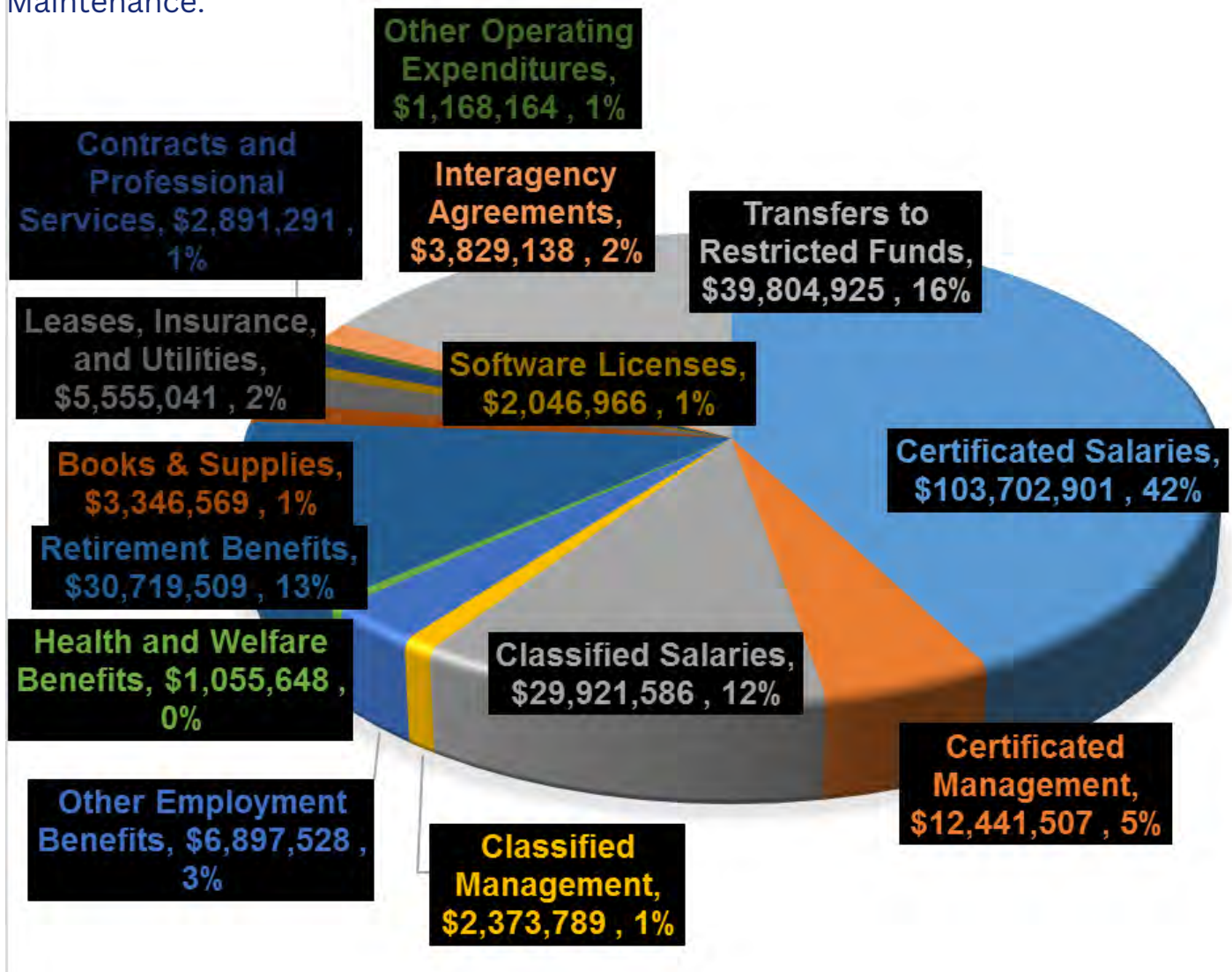
Unrestricted General Fund Revenues are what is used for the general operations of the school district. They can be used for any educational purpose and is the source of funding for mandated programs which are not self-supporting. For example, the Restricted General Fund Revenues chart notes \$39,804,925 to help support mandated programs such as: Special Education and Restricted Routine Maintenance.



Unrestricted General Fund Expenditures

Education is a service-centered industry, people are required to carry out the needs and services of the District. As such, most of the expenditures of the District are committed to the salaries and benefits for employees of the District. Over 90% of the District's budgeted expenditures are for the salaries and benefits of District employees, when not incorporating the Transfers to Restricted Funds.

The Transfers to Restricted Funds is required to cover mandated programs that lack sufficient funds for the program such as Special Education and Restricted Routine Maintenance.



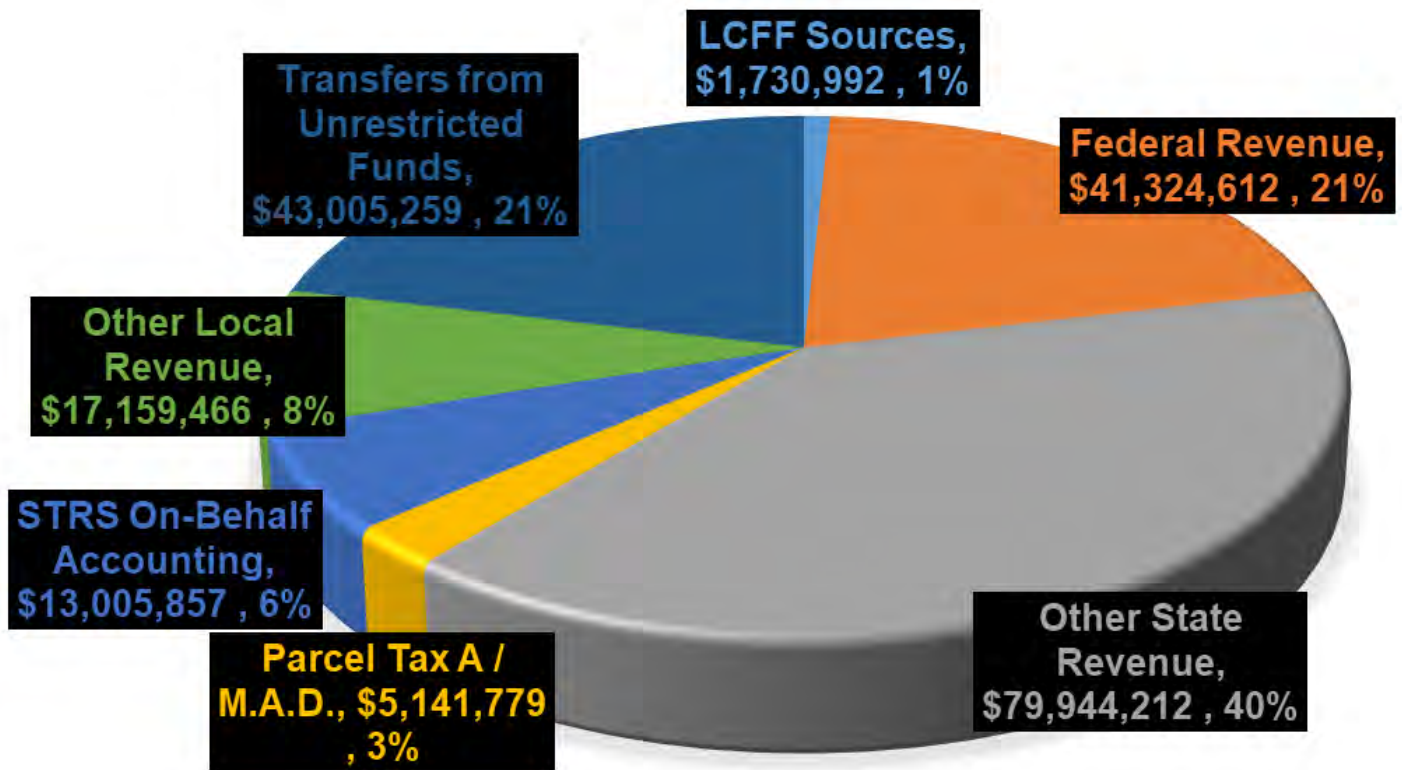
Unrestricted General Multi-Year Projection

Hayward Unified School District
2022-23 1st Interim
Unrestricted General Fund

	2021-22 Unaudited Actuals	2022-23 1st Interim Budget	2023-24 Projected Budget	2024-25 Projected Budget
Beginning Fund Balance	\$20,187,316	\$23,596,801	\$17,664,776	\$26,615,723
Revenues:				
LCFF Sources	\$210,965,079	\$231,901,501	\$238,345,578	\$243,172,970
Federal Revenues	\$323,822	\$0	\$0	\$0
Other State Revenues	\$4,382,804	\$4,034,581	\$3,694,979	\$3,544,979
Other Local Revenues	\$2,981,006	\$3,886,455	\$4,386,455	\$4,386,455
Other Financing Sources/Contributions	\$(37,173,558)	\$(43,005,259)	\$(43,593,980)	\$(44,805,028)
Total Revenues	\$181,479,153	\$196,817,278	\$202,833,032	\$206,299,376
Expenditures:				
Certificated Salaries	\$104,435,439	\$116,144,408	\$109,998,661	\$121,214,700
Classified Salaries	\$25,742,992	\$32,295,375	\$29,700,007	\$32,678,600
Employee Benefits	\$31,795,505	\$38,672,685	\$36,317,134	\$40,773,008
Books and Supplies	\$2,978,279	\$3,346,569	\$3,846,569	\$3,846,569
Services, Other Operating Expenses	\$10,414,192	\$11,791,006	\$12,135,475	\$12,497,168
Capital Outlay	\$80,887	\$0	\$0	\$0
Other Outgo	\$3,893,699	\$3,699,594	\$3,884,574	\$4,020,534
Direct Support/Indirect Costs	\$(1,271,325)	\$(3,200,334)	\$(2,000,334)	\$(2,000,334)
Other Financing Uses	\$0	\$0	\$0	\$0
Total Expenditures	\$178,069,668	\$202,749,303	\$193,882,086	\$213,030,244
Net Surplus / (Shortfall)	\$3,409,485	\$(5,932,025)	\$8,950,947	\$(6,730,868)
Ending Fund Balance	\$23,596,801	\$17,664,776	\$26,615,723	\$19,884,855
Components of Ending Fund Balance				
Reserve for Revolving & Stores	\$103,045	\$103,045	\$103,045	\$103,045
Reserve for Board Designated Set-Aside	\$2,348,096	\$0	\$0	\$0
3% Reserve for Economic Uncertainties	\$9,123,477	\$10,364,928	\$9,976,356	\$10,465,557
Total Restricted Reserves	\$11,574,618	\$10,467,973	\$10,079,401	\$10,568,602
Total Unrestricted Reserves Beyond Required Minimum	\$12,022,183	\$7,196,803	\$16,536,322	\$9,316,252

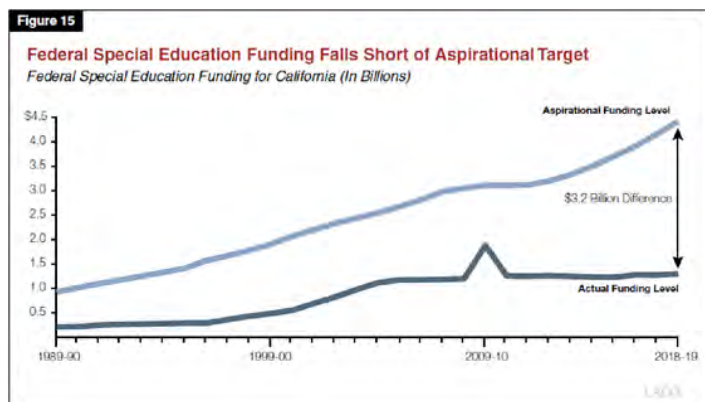
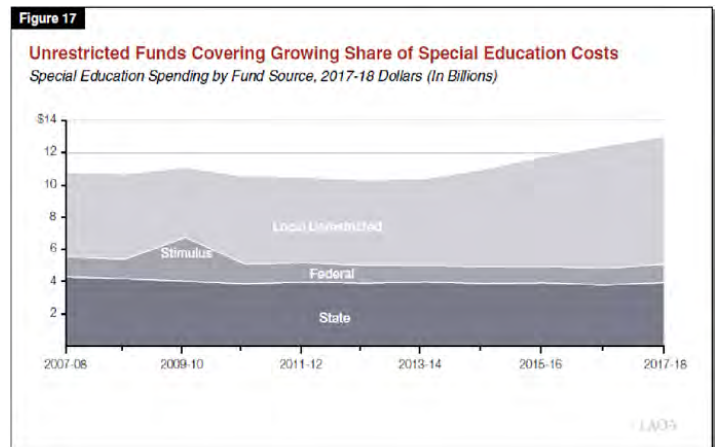
Restricted General Fund Revenues

Restricted General Fund Revenues can only be expended for purposes determined by the grantor.



The largest categorical program is Special Education and has nearly \$55M million in expenditures to serve over 2,600 students, but only receives \$21 million in revenues. The remainder has to be supported from the Unrestricted General Fund.

Unfortunately, this is a typical trend across the State where 67% of the costs of Special Education are covered from the Unrestricted General Fund due to the Federal Government and State Government not adequately funding these programs. This program is federally mandated to provide support services based on qualifying students Individualized Educational Plan (IEPs).

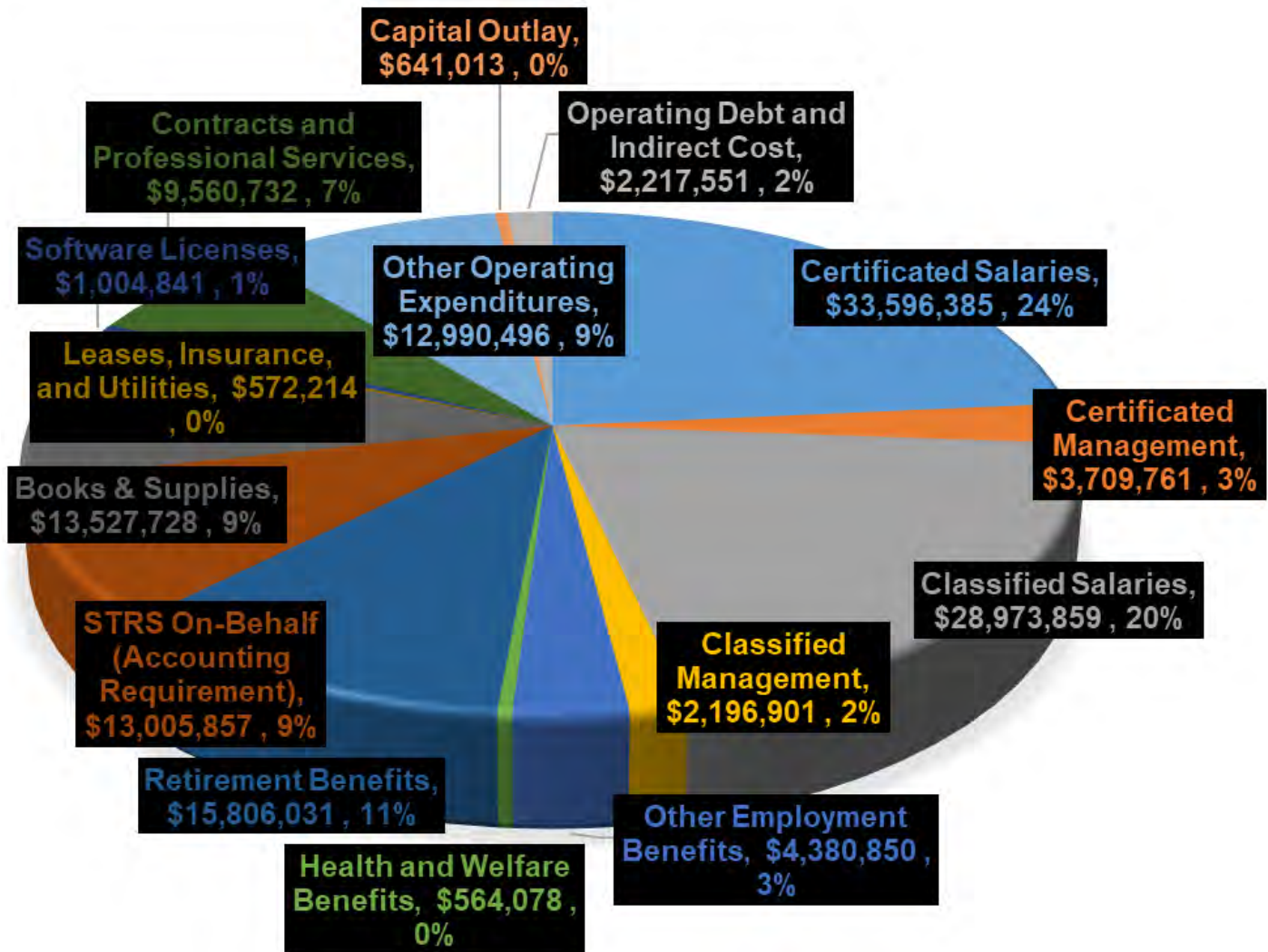


The Federal Government is significantly below their aspirational goal of funding one-third of the costs for Special Education. Only covering about 10% of the federally mandated program.

Restricted General Fund Expenditures

Unlike the Unrestricted General Fund, salaries and benefits make up 72% of the Restricted General Fund Expenditures. This is because more of the funds are spent on supplemental services, such as supplemental materials, specific trainings and conferences, and contracted services.

A large portion of the Restricted General Fund expenditures are not actual expenditures made by the school district, but an accounting recognition required by the State. Based on guidance from the Governmental Accounting Standards Board (GASB), school districts have to account for the payments the State makes to CalSTRS, on-behalf of the respective school district. For Hayward, this accounting recognition is over \$13M, which is reflected in both the revenues and expenditures.



Restricted General Fund Multi-Year Projection

Hayward Unified School District
2022-23 1st Interim
Restricted General Fund

	2021-22 Unaudited Actuals	2022-23 1st Interim Budget	2023-24 Projected Budget	2024-25 Projected Budget
Beginning Fund Balance	\$9,861,804	\$22,572,977	\$81,136,857	\$57,708,240
Revenues:				
LCFF Sources	\$1,371,300	\$1,730,992	\$1,730,992	\$1,680,992
Federal Revenues	\$42,235,471	\$41,324,612	\$16,149,927	\$16,149,927
Other State Revenues	\$37,286,681	\$92,950,069	\$33,345,289	\$33,364,166
Other Local Revenues	\$20,690,384	\$22,301,245	\$20,414,314	\$20,739,058
Contributions	\$37,173,558	\$43,005,259	\$43,593,980	\$44,805,028
Total Revenues	\$138,757,394	\$201,312,177	\$115,234,502	\$116,739,171
Expenditures:				
Certificated Salaries	\$36,027,426	\$37,306,146	\$36,784,694	\$35,506,282
Classified Salaries	\$28,072,842	\$31,170,760	\$30,797,999	\$29,981,851
Employee Benefits	\$30,346,537	\$33,756,816	\$33,499,261	\$33,057,923
Books and Supplies	\$8,709,353	\$13,527,728	\$11,277,728	\$11,027,728
Services, Other Operating Expenses	\$21,122,339	\$24,128,283	\$24,551,272	\$24,982,721
Capital Outlay	\$923,781	\$641,013	\$534,613	\$47,611
Other Outgo	\$52,655	\$28,920	\$28,920	\$28,920
Direct Support/Indirect Costs	\$791,288	\$2,188,631	\$1,188,631	\$1,188,631
Other Financing Uses	\$0	\$0	\$0	\$0
Total Expenditures	\$126,046,221	\$142,748,297	\$138,663,119	\$135,821,667
Net Surplus / (Shortfall)	\$12,711,173	\$58,563,880	(\$23,428,617)	(\$19,082,496)
Ending Fund Balance	\$22,572,977	\$81,136,857	\$57,708,240	\$38,625,744
Components of Ending Fund Balance				
Reserve for Restricted Programs	\$22,572,977	\$81,136,857	\$57,708,240	\$38,625,744
Total Restricted Reserves	\$22,572,977	\$81,136,857	\$57,708,240	\$38,625,744

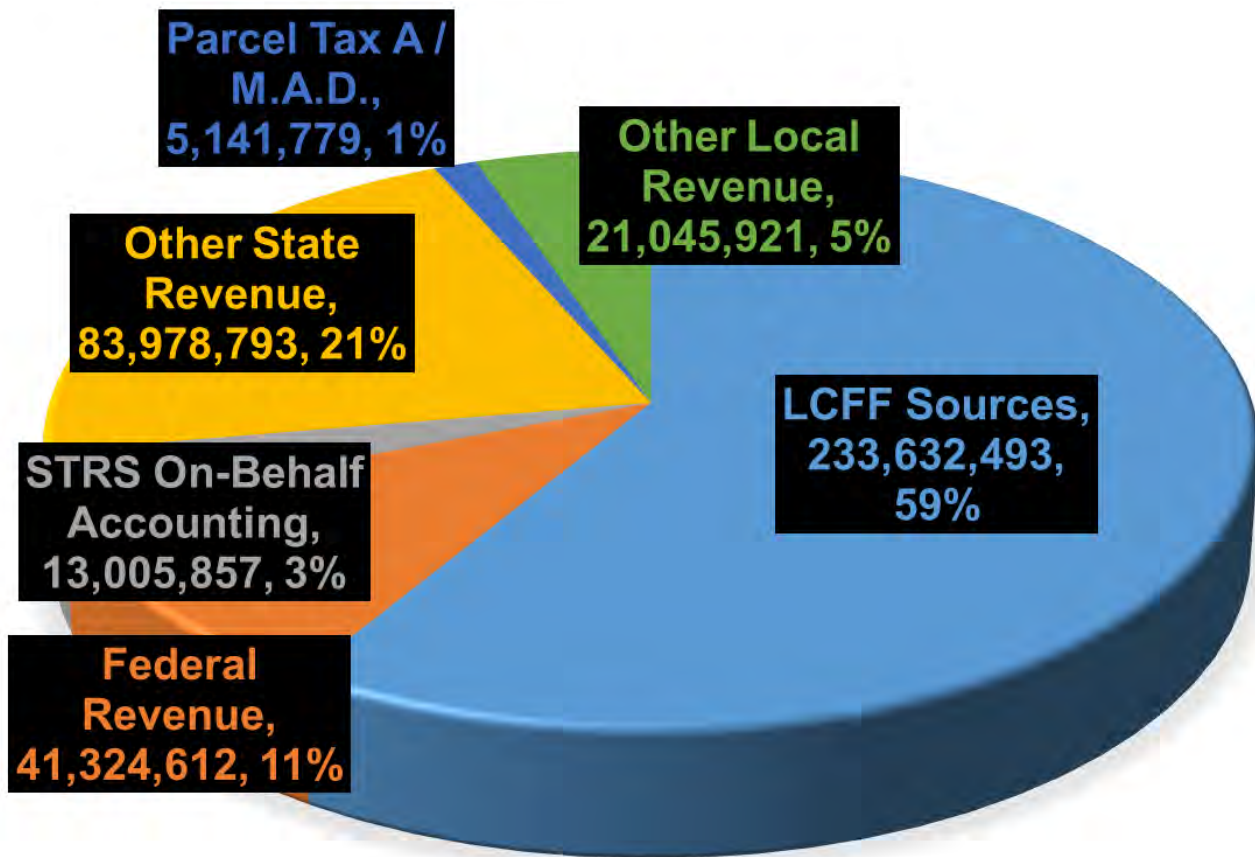
The Restricted General Fund contains the financial activity of programs restricted only to the intended use of the funds received. Some restricted programs include:

- Measure A Parcel Tax
- Maintenance Assessment District (MAD) Tax
- Elementary and Secondary Schools Emergency Relief III
- Expanded Learning Opportunity Program Grant
- Special Education
- Restricted Routine Maintenance
- Federal grants (Title I, Title II, and Title III)
- 21st Century Community Learning and After School Education and Safety (ASES)

Board Adopted Resolution 1819-35 allows the District to meet the required contribution towards Restricted Routine Maintenance by utilizing annual redevelopment funds. These redevelopment funds are received from the Alameda County Auditor-Controller and restricted towards expenditures that meet the Health and Safety Code. Restricted Routine Maintenance helps address critical maintenance facility needs across the District.

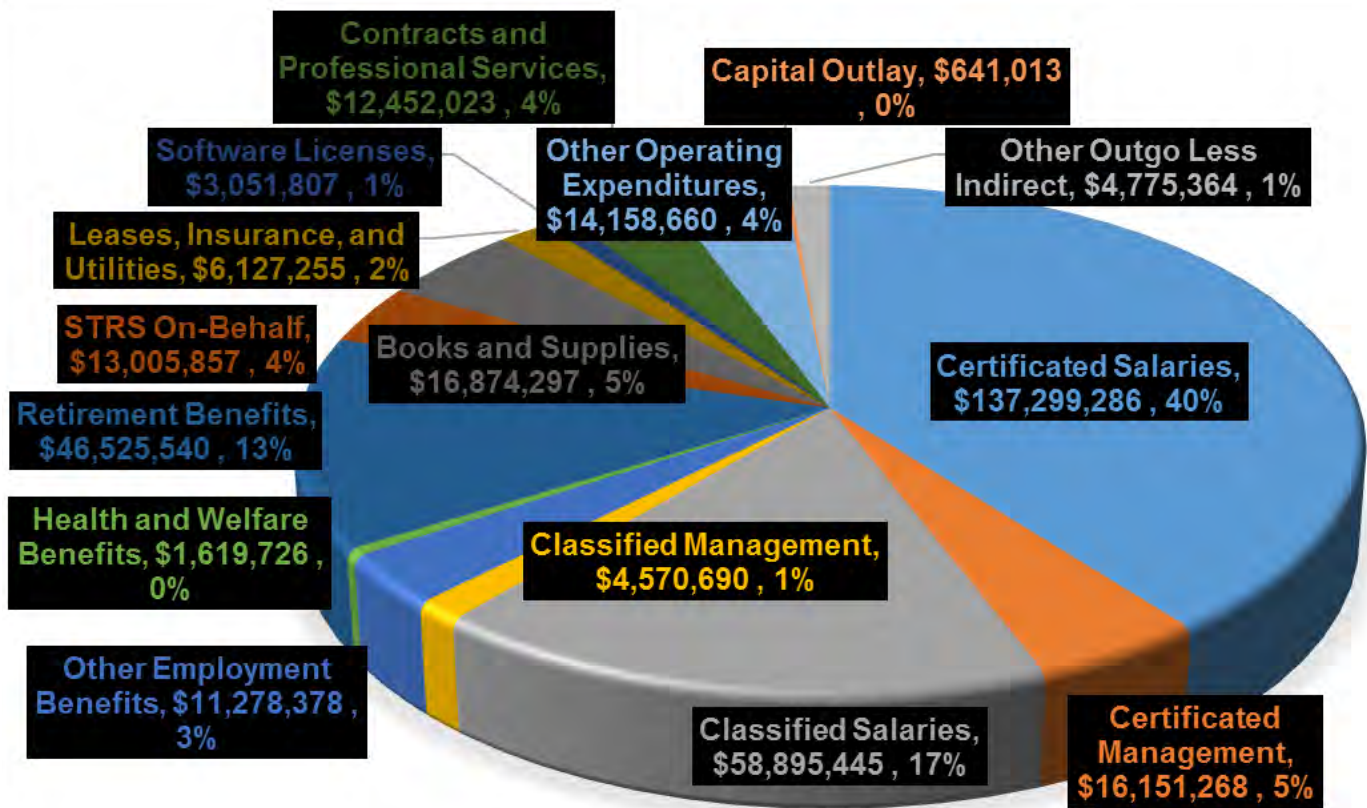
Combined General Fund Revenues

This is a pie chart of the Combined General Fund Revenues for the Hayward Unified School District. As noted in the chart: the existing parcel tax measures represent 1% of all the General Fund revenue received; over 80% of General Fund revenue received is from the State; and Federal funds represent 11% of total General Fund revenues.



Combined General Fund Expenditures

This is a pie chart of the Combined General Fund Expenditures for the Hayward Unified School District. Of the Combined General Fund, around 83% of expenditures is attributable to personnel costs. This is within the normal range due to schools being in the service industry requiring people to provide direct and indirect services to students.



Combined General Fund Multi-Year Projection

Hayward Unified School District

2022-23 1st Interim

Combined General Fund

	2021-22 Unaudited Actuals	2022-23 1st Interim Budget	2023-24 Projected Budget	2024-25 Projected Budget
Beginning Fund Balance	30,049,120	46,169,777	98,801,632	84,323,962
Revenues:				
LCFF Sources	\$212,336,379	\$233,632,493	\$240,076,570	\$244,853,962
Federal Revenues	\$42,559,293	\$41,324,612	\$16,149,927	\$16,149,927
Other State Revenues	\$41,669,485	\$96,984,650	\$37,040,268	\$36,909,145
Other Local Revenues	\$23,671,390	\$26,187,700	\$24,800,769	\$25,125,513
Other Financing Sources/Contributions	\$0	\$0	\$0	\$0
Total Revenues	\$320,236,547	\$398,129,455	\$318,067,534	\$323,038,547
Expenditures:				
Certificated Salaries	140,462,865	153,450,554	146,783,355	\$156,720,982
Classified Salaries	53,815,834	63,466,135	60,498,006	\$62,660,451
Employee Benefits	62,142,042	72,429,501	69,816,395	\$73,830,931
Books and Supplies	11,687,632	16,874,297	15,124,297	\$14,874,297
Services, Other Operating Expenses	31,536,531	35,919,289	36,686,747	\$37,479,889
Capital Outlay	1,004,668	641,013	534,613	\$47,611
Other Outgo	3,946,354	3,728,514	3,913,494	\$4,049,454
Direct Support/Indirect Costs	(480,037)	(1,011,703)	(811,703)	\$(811,703)
Other Financing Uses	0	0	0	\$0
Total Expenditures	\$304,115,890	\$345,497,600	\$332,545,204	\$348,851,911
<i>1st Subsequent Year Projected Necessary Reductions</i>			\$0	\$0
<i>2nd Subsequent Year Projected Necessary Reductions</i>				\$0
Total Expenditures	\$304,115,890	\$345,497,600	\$332,545,204	\$348,851,911
Net Surplus / (Shortfall)	\$16,120,657	\$52,631,855	\$(14,477,670)	\$(25,813,364)
Ending Fund Balance	\$46,169,777	\$98,801,632	\$84,323,962	\$58,510,598
Components of Ending Fund Balance				
Reserve for Revolving & Stores	\$103,045	\$103,045	\$103,045	\$103,045
Reserve for Board Designated Set-Aside	\$2,348,096	\$0	\$0	\$0
Reserve for Restricted Programs	\$22,572,977	\$81,136,857	\$57,708,240	\$38,625,744
3% Reserve for Economic Uncertainties	\$9,123,477	\$10,364,928	\$9,976,356	\$10,465,557
Total Restricted Reserves	\$34,147,595	\$91,604,830	\$67,787,641	\$49,194,346
Total Unrestricted Reserves Beyond Required Minimum	\$12,022,183	\$7,196,802	\$16,536,321	\$9,316,252
Total Reserves (Minimum Required 3% and Undesignated Reserves)	6.95%	5.08%	7.97%	5.67%
Total Reserves Beyond Required Minimum	3.95%	2.08%	4.97%	2.67%

The multi-year projection shows that we have sufficient resources to meet our current financial obligations. Key items to note:

- Revenue assumptions are based on the State projections from June 2022 and, therefore, not factoring in a potential recession or reduction in revenues;
- COVID-19 relief dollars received in 2020 and 2021 were utilized to immediately respond to the myriad of issues caused during the pandemic and support a three year plan for staffing consistent services for students. Next year (2023/24) is the last year of that three year plan. Therefore, the Unrestricted General Fund in 2024/25 is budgeted to maintain those services.

Summary of Other Program Funds

HAYWARD UNIFIED SCHOOL DISTRICT ALL OTHER PROGRAM FUNDS FINANCIAL SUMMARY				
DESCRIPTION	Student Activity Fund 08	Adult Education Fund 11	Child Development Fund 12	Cafeteria Fund 13
REVENUES				
LCFF Sources	\$ -	\$ -	\$ -	\$ -
Federal Revenues	\$ -	\$ 789,175	\$ 2,217,576	\$ 8,307,758
State Revenues	\$ -	\$ 3,005,760	\$ 11,612,039	\$ 880,500
Local Revenues	\$ -	\$ 1,077,965	\$ 89,378	\$ 97,118
Total Revenues	\$ -	\$ 4,872,900	\$ 13,918,993	\$ 9,285,376
EXPENDITURES				
Certificated Salaries	\$ -	\$ 1,556,241	\$ 2,133,838	\$ -
Classified Salaries	\$ -	\$ 816,736	\$ 1,883,990	\$ 5,690,395
Employee Benefits	\$ -	\$ 890,625	\$ 1,460,089	\$ 1,962,689
Books and Supplies	\$ -	\$ 182,466	\$ 2,470,349	\$ 3,629,964
Other Operating Expenditures	\$ -	\$ 1,176,304	\$ 2,205,589	\$ 132,068
Capital Outlay	\$ -	\$ -	\$ 3,648,773	\$ 441,006
Other Outgo	\$ -	\$ -	\$ -	\$ -
Direct Support & Indirect	\$ -	\$ 175,559	\$ 487,150	\$ 348,994
Total Expenditures	\$ -	\$ 4,797,931	\$ 14,289,778	\$ 12,205,116
OTHER FINANCING SOURCES (USES)				
Transfers In from Other Funds	\$ -	\$ -	\$ -	\$ -
Transfers Out to Other Funds	\$ -	\$ -	\$ -	\$ -
Total Sources Financing Sources/ (Uses)	\$ -	\$ -	\$ -	\$ -
NET INCREASE/ (DECREASE)				
IN FUND BALANCE	\$ -	\$ 74,969	\$ (370,785)	\$ (2,919,740)
FUND BALANCE				
Budgeted Beginning Fund Balance	\$ 400,960	\$ 695,558	\$ 579,585	\$ 4,826,555
Ending Fund Balance	\$ 400,960	\$ 770,527	\$ 208,800	\$ 1,906,815

STUDENT ACTIVITY FUND 08

The establishment of a special reserve fund, Fund 08, to record Associated Student Body activity that is determined to be governmental rather than fiduciary.

ADULT EDUCATION FUND 11

This fund accounts for revenues and disbursements of operating Hayward Adult School program..

CHILD DEVELOPMENT FUND 12

This fund accounts for revenues and disbursements of operating the Helen Turner Center and Preschool programs across the District.

CHILD NUTRITION SERVICES FUND 13

This fund accounts for revenues and disbursements of operating the District Student Nutrition Services Program serving breakfast through dinner.

Summary of Other Facility Funds

HAYWARD UNIFIED SCHOOL DISTRICT ALL OTHER FACILITY FUNDS FINANCIAL SUMMARY							
	DESCRIPTION	Deferred Maintenance Fund 14	Building Fund 21	Capital Facilities Fund 25	State School Facilities Fund Fund 35	Special Reserve for Capital Outlay Fund 40	Bond and Interest Redemption Fund 51
REVENUES							
	LCFF Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Federal Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	State Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 177,900
	Local Revenues	\$ 861,120	\$ 1,566,152	\$ 2,544,100	\$ 180,000	\$ 95,598	\$ 39,486,348
	Total Revenues	\$ 861,120	\$ 1,566,152	\$ 2,544,100	\$ 180,000	\$ 95,598	\$ 39,664,248
EXPENDITURES							
	Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Classified Salaries	\$ -	\$ 355,235	\$ -	\$ -	\$ -	\$ -
	Employee Benefits	\$ -	\$ 126,645	\$ -	\$ -	\$ -	\$ -
	Books and Supplies	\$ -	\$ 494,058	\$ 256,754	\$ -	\$ -	\$ -
	Other Operating Expenditures	\$ 250,000	\$ 185,385	\$ 386,159	\$ -	\$ -	\$ -
	Capital Outlay	\$ 250,000	\$ 127,467,704	\$ 1,547,406	\$ -	\$ 140,000	\$ -
	Other Outgo	\$ -	\$ -	\$ 622,595	\$ -	\$ -	\$ 39,664,248
	Direct Support & Indirect	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Expenditures	\$ 500,000	\$ 128,629,027	\$ 2,812,914	\$ -	\$ 140,000	\$ 39,664,248
OTHER FINANCING SOURCES (USES)							
	Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Sources Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NET INCREASE/ (DECREASE)							
	IN FUND BALANCE	\$ 361,120	\$ (127,062,875)	\$ (268,814)	\$ 180,000	\$ (44,402)	\$ -
FUND BALANCE							
	Budgeted Beginning Fund Balance	\$ 1,015,281	\$ 262,588,726	\$ 3,477,786	\$ 25,491,228	\$ 6,912,933	\$ 38,269,193
	Ending Fund Balance	\$ 1,376,401	\$ 135,525,851	\$ 3,208,972	\$ 25,671,228	\$ 6,868,531	\$ 38,269,193

DEFERRED MAINTENANCE FUND 14

Fund established to account for a portion of annual facility-usage revenues received to pay for the deferred maintenance needs of the facilities.

BUILDING FUND 21

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

- 2008 Measure I Bond and 2014 Measure L Bond – Complete
- 2018 Measure H Bond – In-progress (<https://www.husd.us/measureh2018>)

CAPITAL FACILITIES ACCOUNT FUND 25

Fund established to account for the collection of Developer Fees and Certificates of Participation for capital facility projects.

COUNTY SCHOOL FACILITIES ACCOUNT FUND 35

Fund established to account for the collection of State facilities funding from the Office of Public School Construction and the State Allocation Board.

SPECIAL RESERVE FOR CAPITAL OUTLAY ACCOUNT FUND 40

Fund established to account for the sale of 50% of the Bidwell property. (April 10, 2019 Board Meeting)

BOND AND INTEREST REDEMPTION FUND 51

This fund is established to account for the tax collection and payment of voter-approved bonds.

School Site Budgets

This section provides key budget metrics for each school.



BURBANK ELEMENTARY SCHOOL

Site Budget

\$ 8,429,583

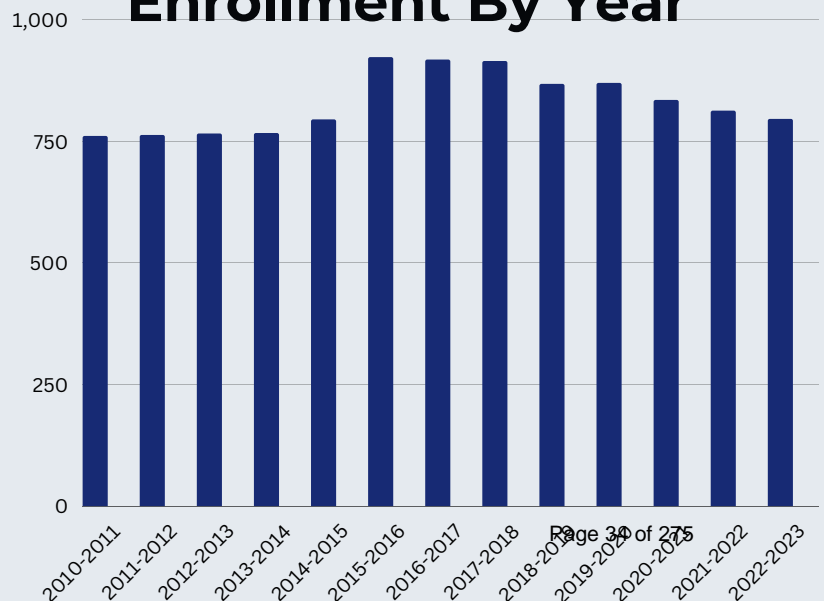
Site Information

- Number of Students: 820
- Certificated: 45
- Classified: 22
- Administrator: 2
- Original Construction 2004
- Site Acreage: 5.92

**222
Burbank
Street**

Site Budget per Student **\$ 10,280**

Enrollment By Year





CHERRYLAND ELEMENTARY SCHOOL

Site Budget

\$ 9,218,329

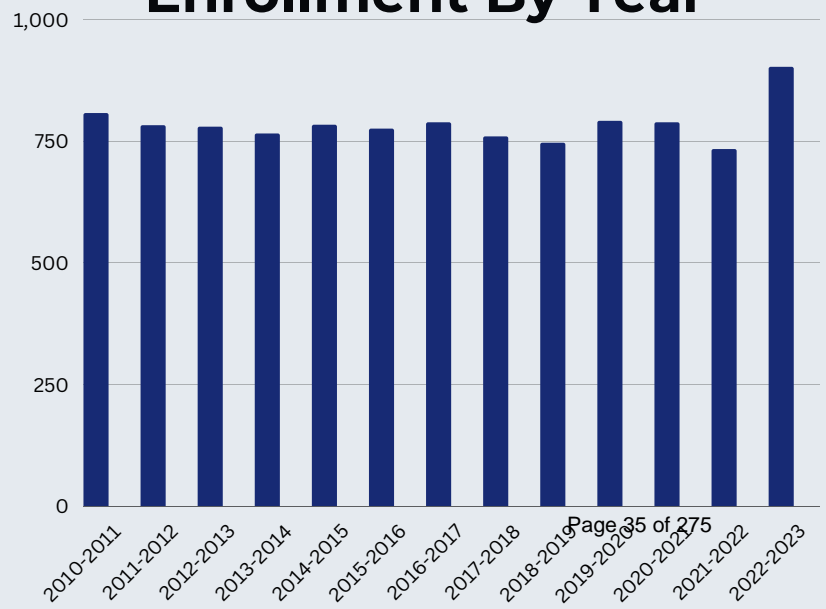
Site Information

- Number of Students: 906
- Certificated: 46
- Classified: 25
- Administrators: 2
- Original Construction 2021
- Site Acreage: 19.40

**756
Laurel
Avenue**

Site Budget per Student **\$10,174**

Enrollment By Year



EAST AVENUE ELEMENTARY



EAST AVENUE ELEMENTARY SCHOOL

Site Budget

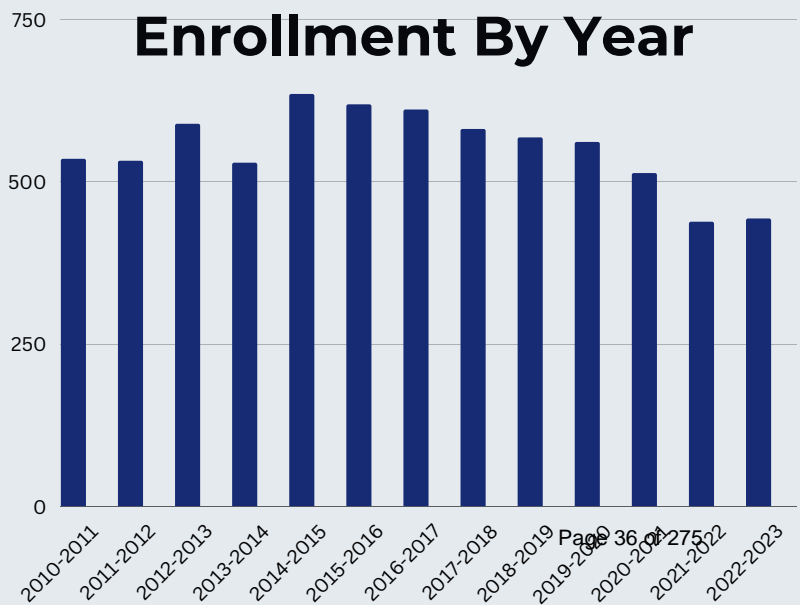
\$6,898,914

Site Information

- Number of Students: 442
- Certificated: 29
- Classified: 27
- Administrators: 2
- Original Construction: 2012
- Site Acreage: 9.95

**2424
East
Avenue**

Site Budget per Student **\$15,608**





EDEN GARDENS ELEMENTARY SCHOOL

Site Budget

\$ 5,925,719

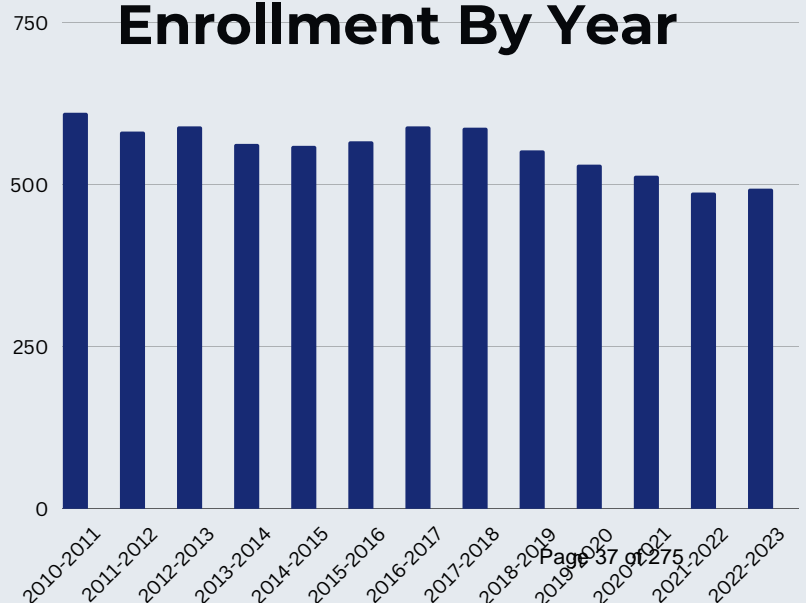
Site Information

- Number of Students: 496
- Certificated: 27
- Classified: 24
- Administrators: 2
- Original Construction: 1960
- Site Acreage: 10.39

**2184
Thayer
Avenue**

Site Budget per Student **\$11,947**

Enrollment By Year





ELDRIDGE ELEMENTARY SCHOOL

Site Budget

\$ 4,705,996

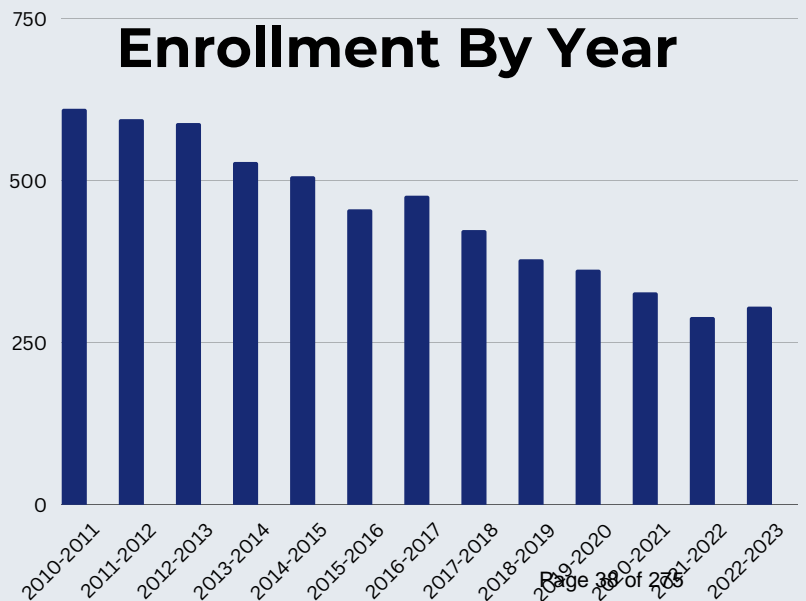
Site Information

- Number of Students: 301
- Certificated: 20
- Classified: 22
- Administrators: 2
- Original Construction: L 1956
- Site Acreage: 10

**26825
Eldridge
Avenue**

Site Budget per Student **\$15,634**

Enrollment By Year





FAIRVIEW ELEMENTARY SCHOOL

Site Budget

\$ 7,541,677

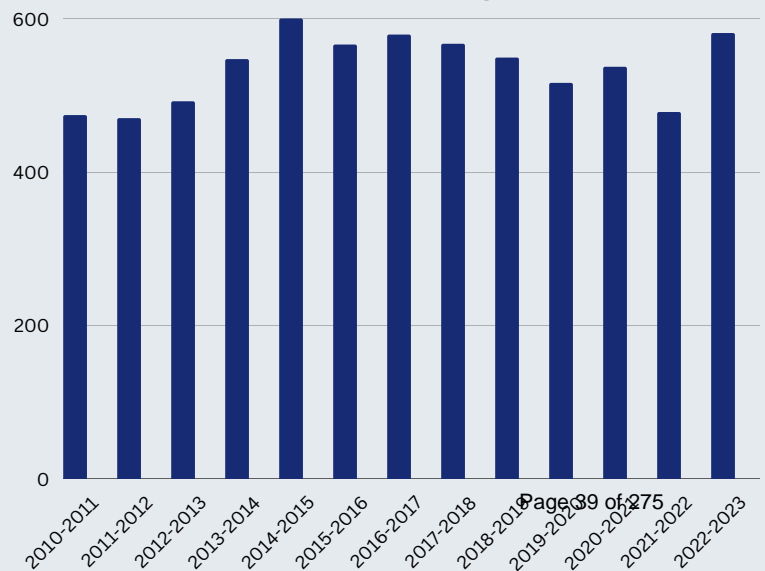
Site Information

- Number of Students: 577
- Certificated: 38
- Classified: 24
- Administrators: 2
- Original Construction: 2012
- Site Acreage: 5.78

**23515
Maud
Avenue**

Site Budget per Student \$13,070

Enrollment By Year





FAITH RINGGOLD ELEMENTARY SCHOOL

Site Budget

\$ 2,173,220

Site Information

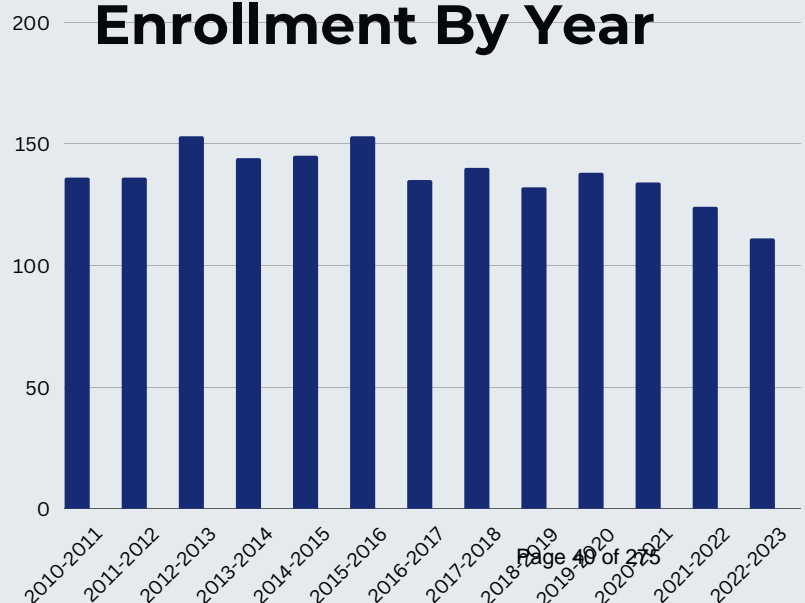
- Number of Students: 135
- Certificated: 9
- Classified: 8
- Administrators: 1
- Original Construction: 1948
- Site Acreage:

**1570
Ward
Street**

Budget per Student

\$16,098

Enrollment By Year





GLASSBROOK ELEMENTARY SCHOOL

Site Budget

\$ 5,994,544

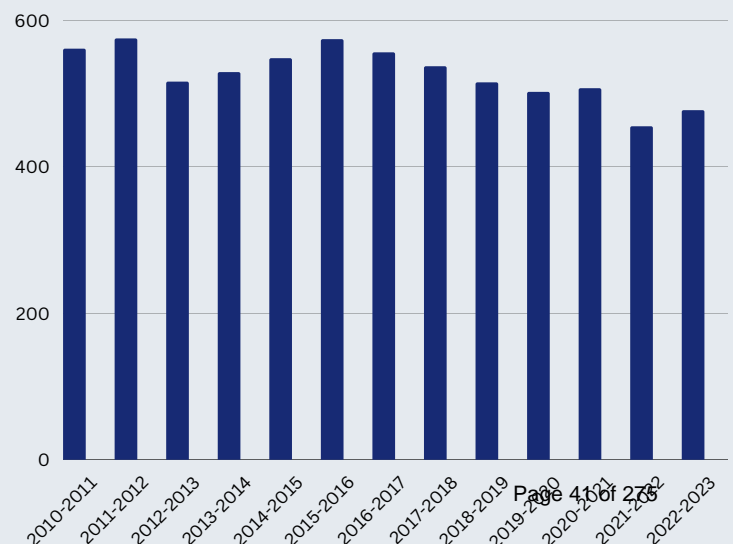
Site Information

- Number of Students: 474
- Certificated: 26
- Classified: 24
- Administrators: 2
- Original Construction: 1956
- Site Acreage: 9.71

**975
Schafer
Road**

Site Budget per Student **\$12,646**

Enrollment By Year





HARDER ELEMENTARY SCHOOL

Site Budget

\$ 6,667,895

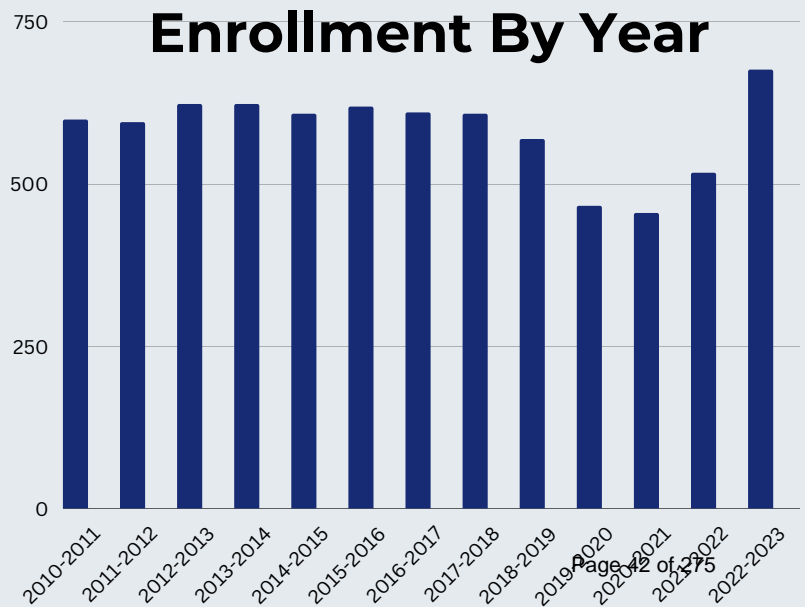
Site Information

- Number of Students: 675
- Certificated: 35
- Classified: 21
- Administrators: 2
- Original Construction: 1952
- Site Acreage: 7.69

**352
Harder
Road**

Site Budget per Student **\$9,878**

Enrollment By Year





LONGWOOD ELEMENTARY SCHOOL

Site Budget

\$ 5,743,857

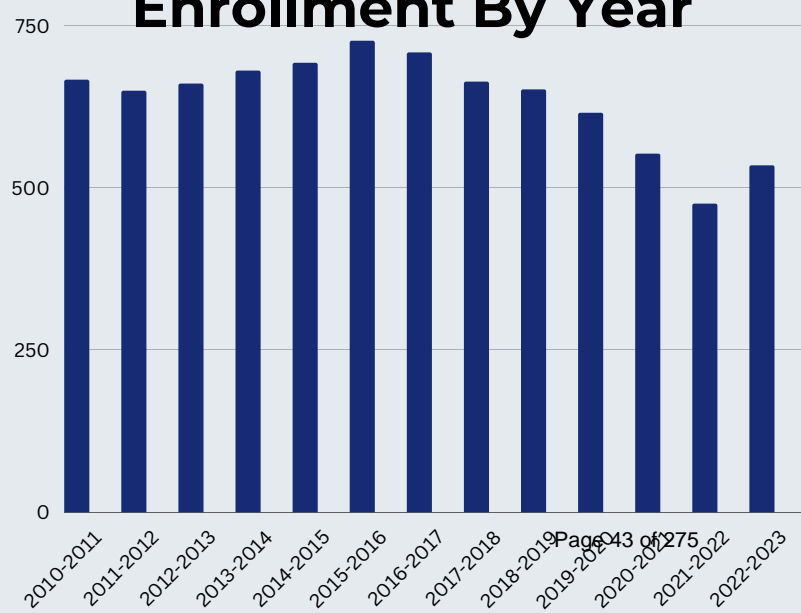
Site Information

- Number of Students: 533
- Certificated: 26
- Classified: 20
- Administrators: 2
- Original Construction 1952
- Site Acreage: 10

**850
Longwood
Ave**

Site Budget per Student \$10,776

Enrollment By Year





LORIN EDEN ELEMENTARY SCHOOL

Room 7 Kindergarten

Site Budget

\$ 4,603,858

Site Information

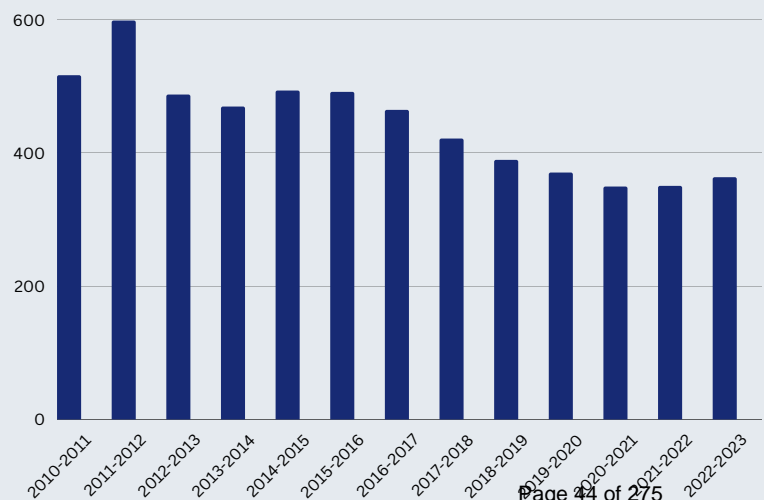
- Number of Students: 369
- Certificated: 22
- Classified: 20
- Administrators: 2
- Original Construction: 1963
- Site Acreage: 10.15

**27790
Portsmouth
Avenue**

Site Budget per Student

\$ 12,477

Enrollment By Year





PALMA CEIA ELEMENTARY SCHOOL

Site Budget

\$ 6,030,444

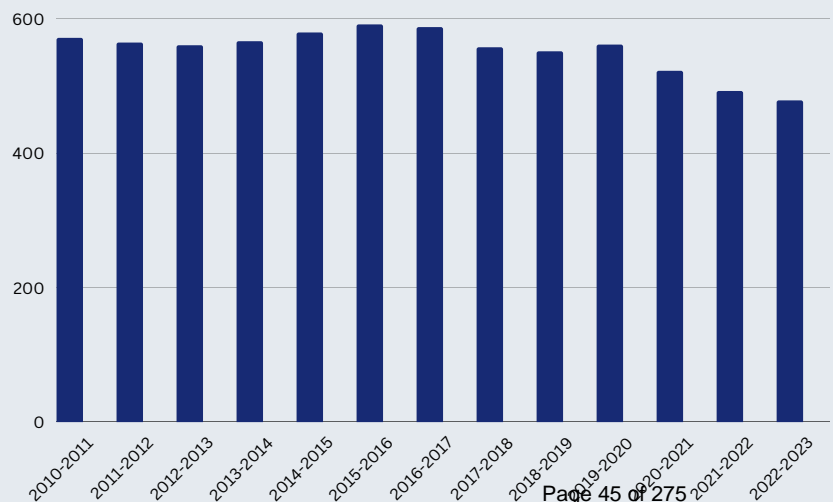
Site Information

- Number of Students: 495
- Certificated: 28
- Classified: 19
- Administrators: 2
- Original Construction: 1956
- Site Acreage: 9.87

**27679
Melbourne
Avenue**

Site Budget per Student **\$12,183**

Enrollment By Year



PARK ELEMENTARY



PARK ELEMENTARY SCHOOL

Site Budget

\$ 6,800,188

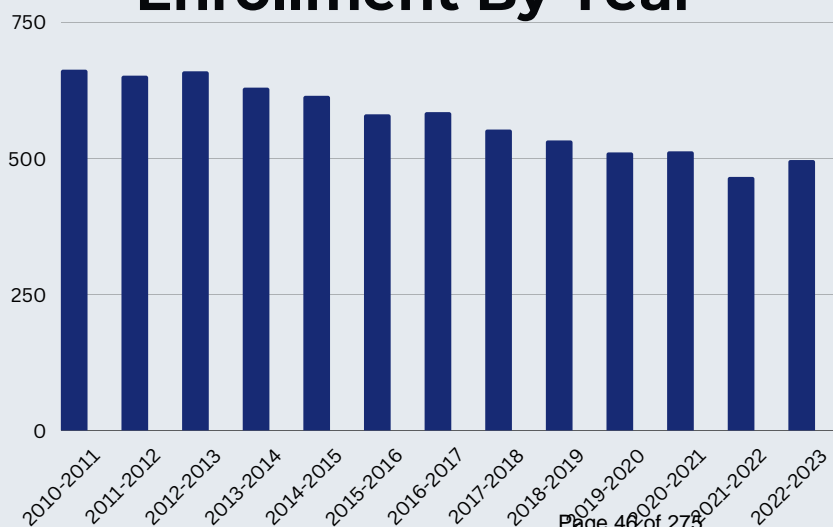
Site Information

- Number of Students: 520
- Certificated: 32
- Classified: 24
- Administrators: 2
- Original Construction: 1959
- Site Acreage: 9.39

411
Larchmont
Street

Site Budget per Student \$13,077

Enrollment By Year





RUUS ELEMENTARY SCHOOL

Site Budget

\$ 5,342,502

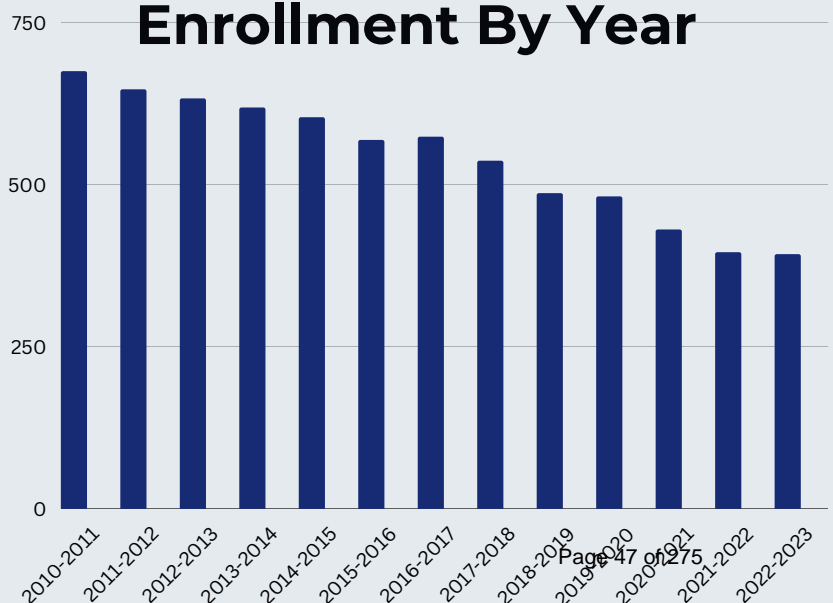
Site Information

- Number of Students: 403
- Certificated: 24
- Classified: 26
- Administrators: 2
- Original Construction: 1956
- Site Acreage: 7.18

**28027
Dickens
Avenue**

Site Budget per Student **\$13,257**

Enrollment By Year





SCHAFER PARK ELEMENTARY SCHOOL

Site Budget

\$7,706,982

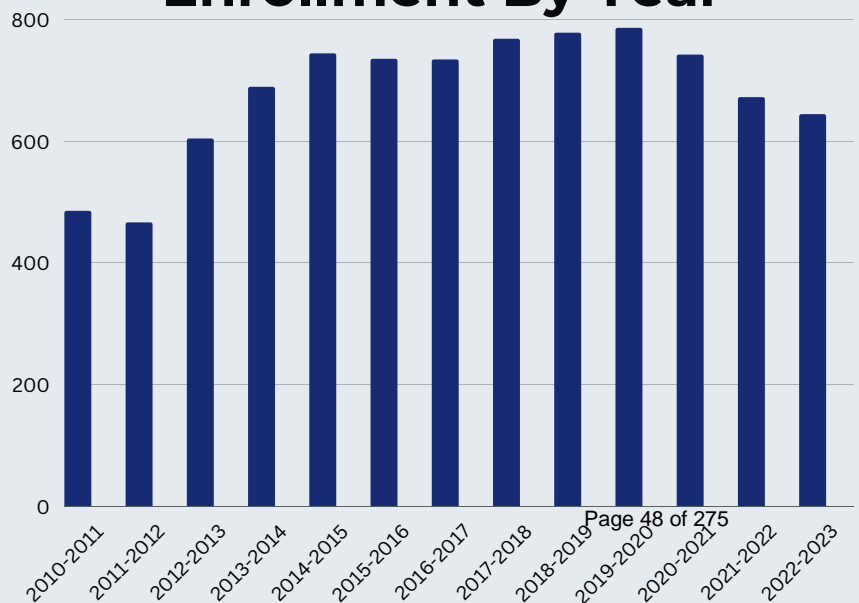
Site Information

- Number of Students: 642
- Certificated: 38
- Classified: 26
- Administrators: 2
- Original Construction: 2012
- Site Acreage: 10.35

**26268
Flamingo
Ave**

Site Budget per Student **\$12,004**

Enrollment By Year





SOUTHGATE ELEMENTARY SCHOOL

Site Budget

\$ 7,357,123

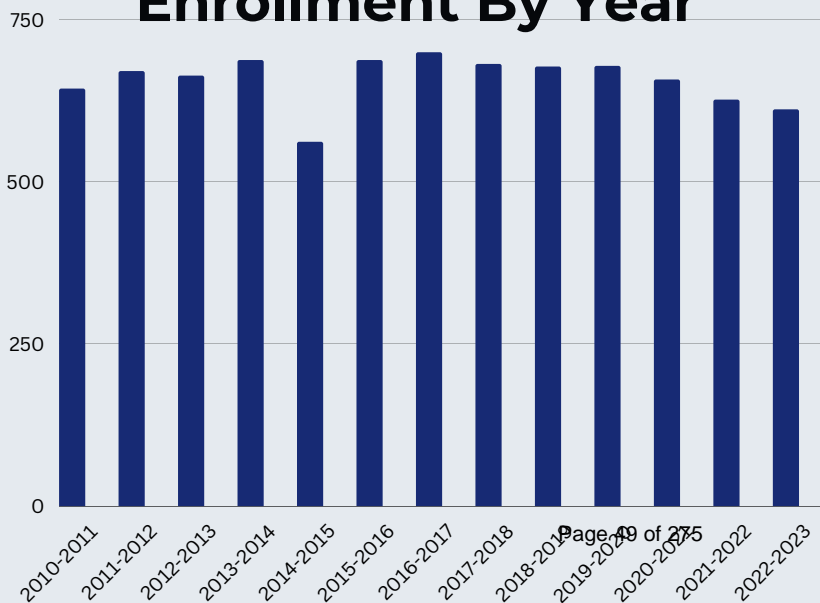
Site Information

- Number of Students: 612
- Certificated: 36
- Classified: 26
- Administrators: 2
- Original Construction: 1957
- Site Acreage: 9

**26601
Calaroga
Ave**

Site Budget per Student **\$12,021**

Enrollment By Year





STONEBRAE ELEMENTARY SCHOOL

Site Budget

\$ 7,590,621

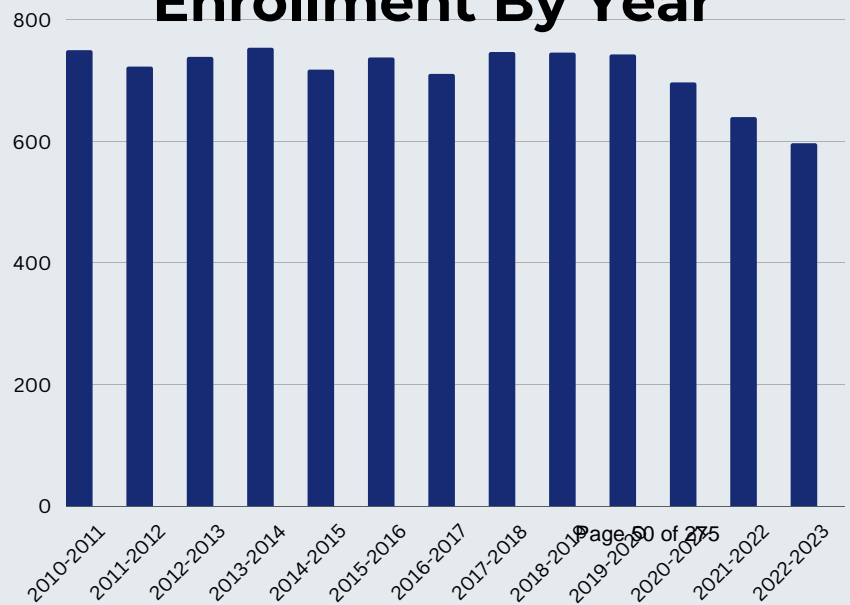
Site Information

- Number of Students: 595
- Certificated: 37
- Classified: 25
- Administrators: 2
- Original Construction: 2006
- Site Acreage: 11.55

**28761
Hayward
Blvd.**

Site Budget per Student **\$12,757**

Enrollment By Year





TREEVIEW ELEMENTARY SCHOOL

Site Budget

\$ 4,363,272

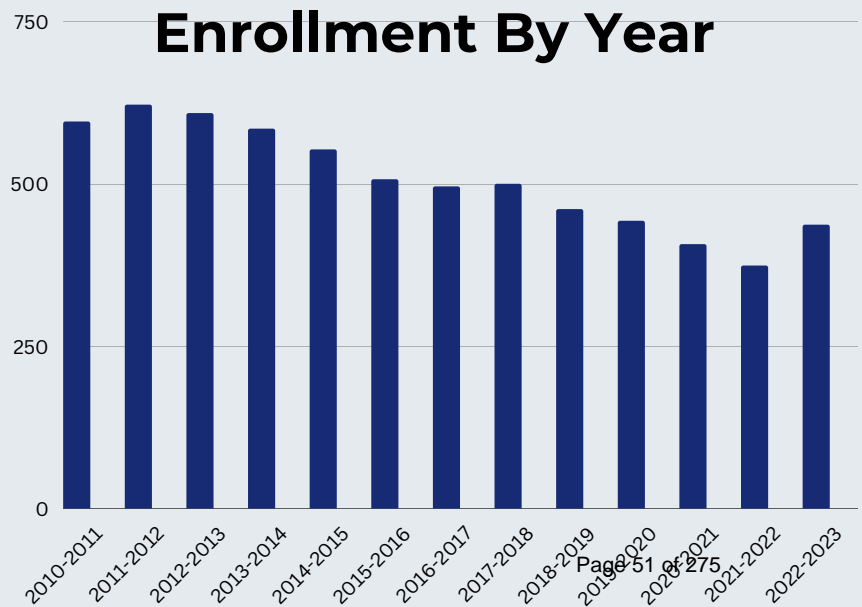
Site Information

- Number of Students: 437
- Certificated: 23
- Classified: 14
- Administrators: 2
- Original Construction: 1959
- Site Acreage: 9.63

**30565
Treeview
Street**

Site Budget per Student **\$9,984**

Enrollment By Year





TYRRELL ELEMENTARY SCHOOL

Site Budget

\$ 7,092,094

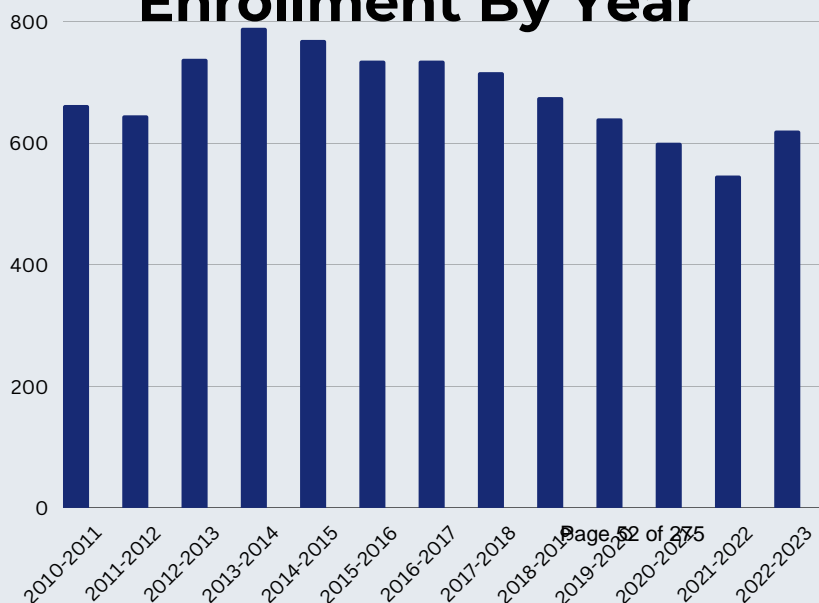
Site Information

- Number of Students: 629
- Certificated: 34
- Classified: 22
- Administrators: 2
- Original Construction: 2012
- Site Acreage: 12.47

**27000
Tyrrell
Avenue**

Site Budget per Student **\$11,275**

Enrollment By Year





OCHOA MIDDLE SCHOOL



ANTHONY OCHOA MIDDLE SCHOOL

Site Budget

\$6,421,610

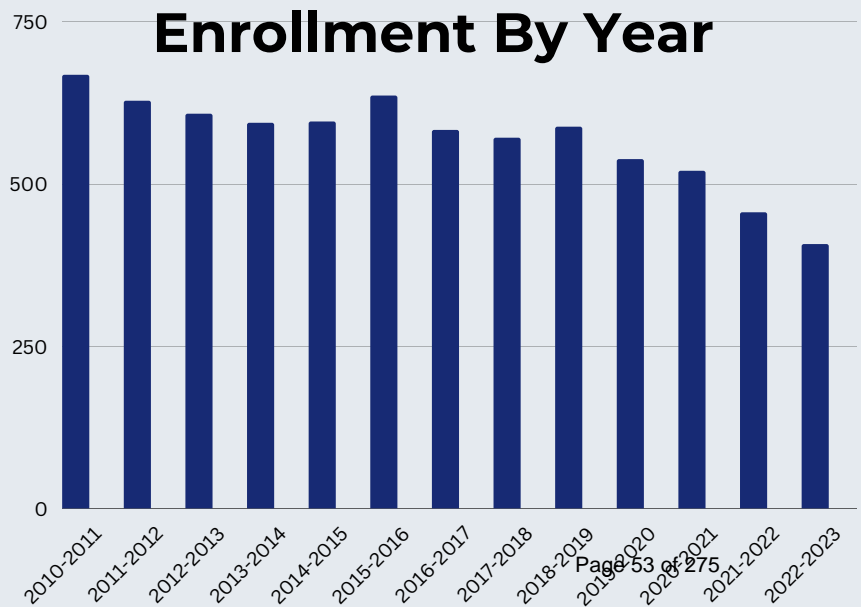
Site Information

- Number of Students: 407
- Certificated: 29
- Classified: 20
- Administrators: 2
- Original Construction: 1959
- Site Acreage: 23.28

**2121
Depot
Road**

Site Budget per Student **\$15,777**

Enrollment By Year





BRET HARTE MIDDLE SCHOOL

Site Budget

\$6,251,338

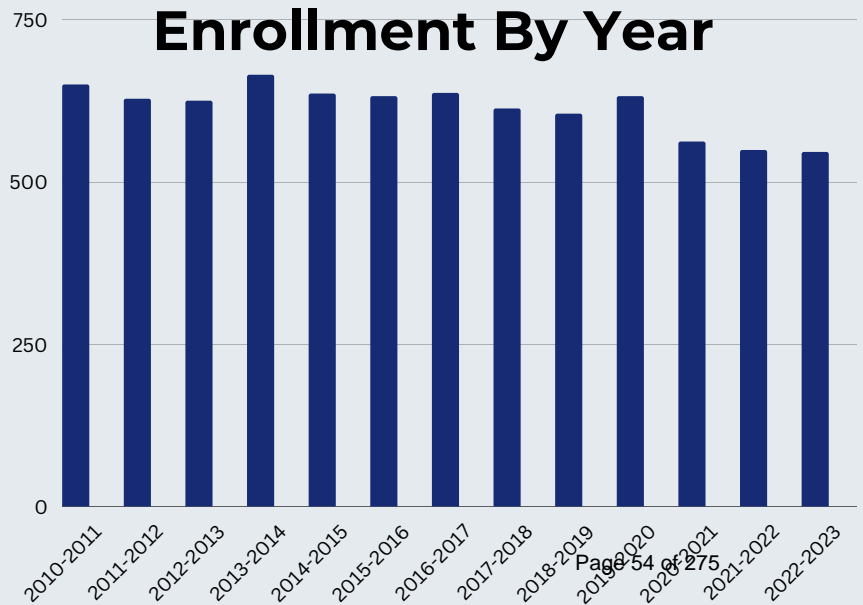
Site Information

- Number of Students: 546
- Certificated: 29
- Classified: 17
- Administrators: 2
- Original Construction: 1952
- Site Acreage: 23.0

1047
"E"
Street

Site Budget per Student \$11,449

Enrollment By Year





CESAR CHAVEZ MIDDLE SCHOOL

Site Budget

\$7,321,979

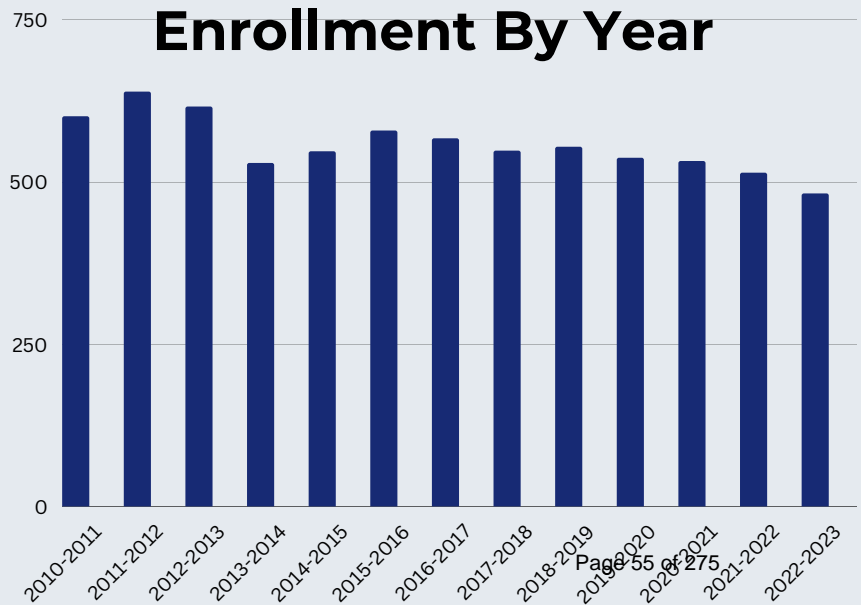
Site Information

- Number of Students: 482
- Certificated: 33
- Classified: 19
- Administrators: 2
- Original Construction: 1952
- Site Acreage: 13.8

**27845
Whitman
Street**

Site Budget per Student **\$15,190**

Enrollment By Year





M L KING, JR. MIDDLE SCHOOL

Site Budget

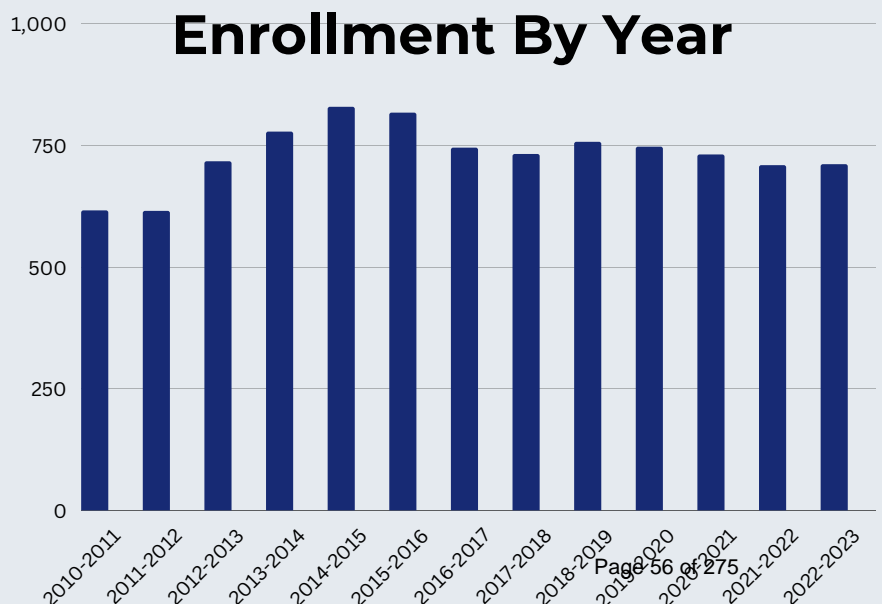
\$8,176,603

Site Information

- Number of Students: 711
- Certificated: 40
- Classified: 24
- Administrators: 2
- Original Construction: 2012
- Site Acreage: 15.70

**26890
Holly Hill
Ave**

Site Budget per Student **\$11,500**





WINTON MIDDLE SCHOOL

Site Budget

\$ 6,018,696

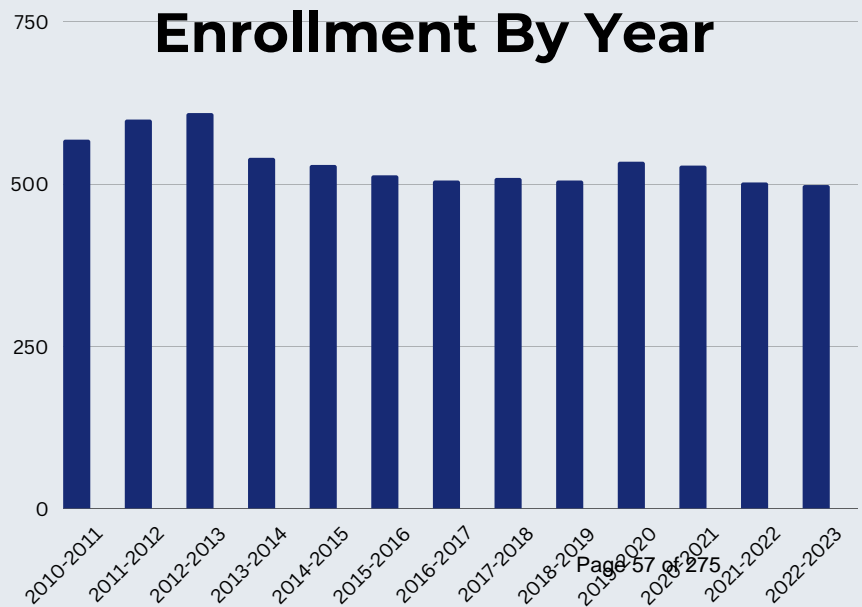
Site Information

- Number of Students: 498
- Certificated: 28
- Classified: 22
- Administrators: 2
- Original Construction: 1951
- Site Acreage: 12.76

**119
Winton
Avenue**

Site Budget per Student **\$12,085**

Enrollment By Year





HAYWARD HIGH SCHOOL

Site Budget

\$18,721,924

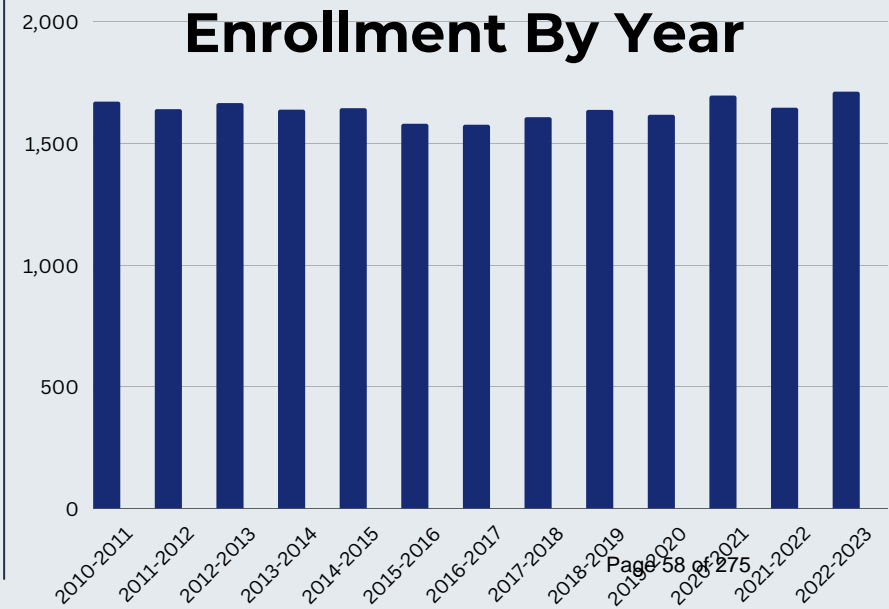
Site Information

- Number of Students: 1,712
- Certificated: 90
- Classified: 51
- Administrators: 5
- Original Construction: 1962
- Site Acreage: 57.54

**1633
East
Avenue**

Site Budget per Student **\$10,935**

Enrollment By Year





MT. EDEN HIGH SCHOOL



Site Budget

\$21,223,845

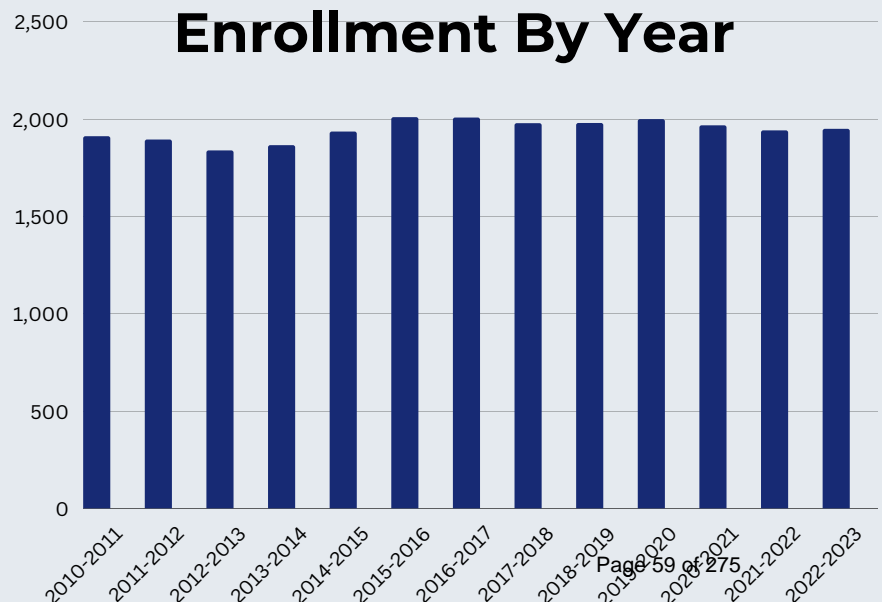
Site Information

- Number of Students: 1,949
- Certificated: 98
- Classified: 53
- Administrators: 5
- Original Construction:
- Site Acreage:

**2300
Panama
Street**

Site Budget per Student **\$10,889**

Enrollment By Year





TENNYSON HIGH SCHOOL

Site Budget

\$19,513,003

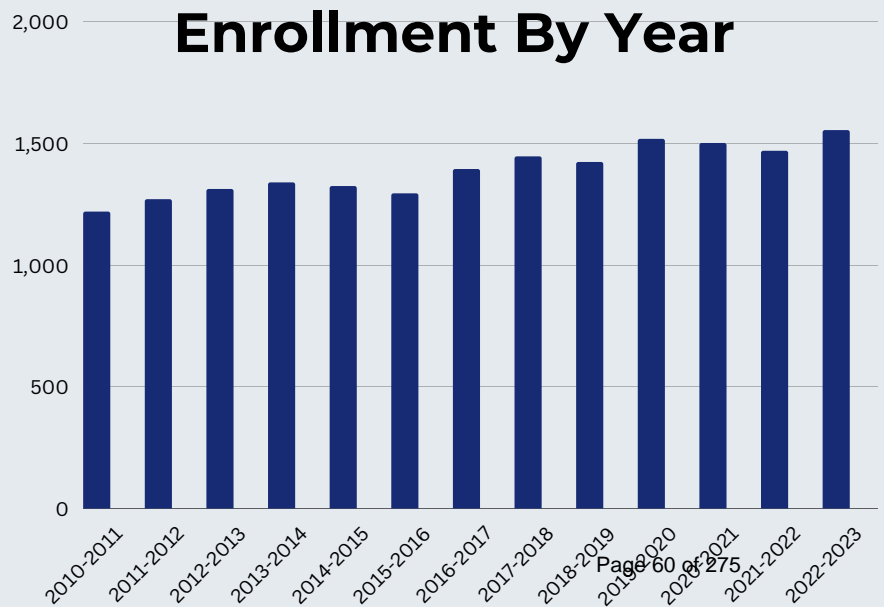
Site Information

- Number of Students: 1554
- Certificated: 93
- Classified: 56
- Administrators: 5
- Original Construction: 1957
- Site Acreage: 42.47

**27035
Whitman
Street**

Site Budget per Student **\$12,556**

Enrollment By Year





BRENKWITZ HIGH SCHOOL & THE HAYWARD ADULT SCHOOL

Site Budget

\$3,520,535

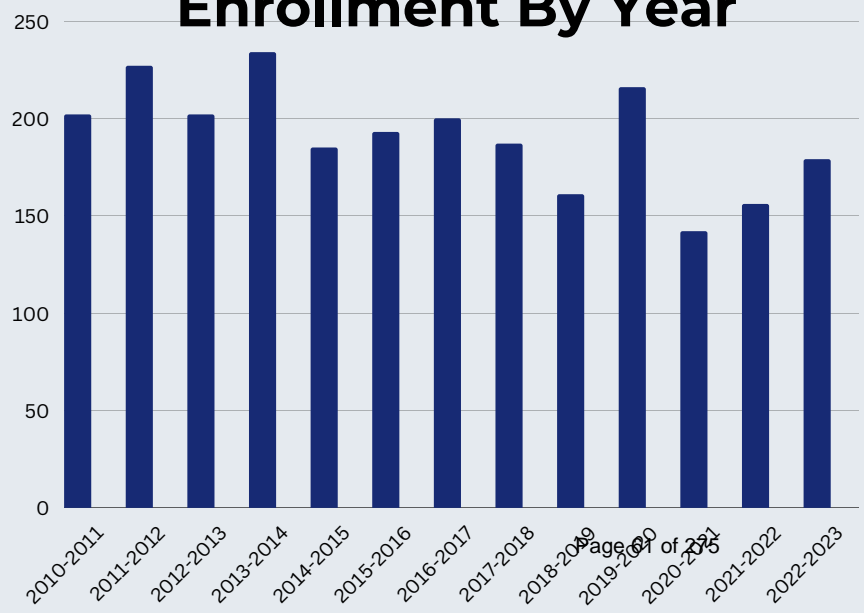
Site Information

- Number of Students: 179
- Certificated: 18
- Classified: 8
- Administrators : 1
- Original Construction: 1957
- Site Acreage: 16.21

**22100
Princeton
Street**

Site Budget per Student **\$19,667**

Enrollment By Year





HAYWARD ADULT CENTER

Site Budget

\$7,851,516

Site Information

- Certificated: 6
- Classified: 23
- Administrators: 1
- Original Construction: 1957
- Site Acreage: 16.21

**22100
Princeton
Street**



THE HAYWARD ADULT SCHOOL
CENTER FOR EDUCATION AND CAREERS



Programs Offered:

- Adult Basic Education
- Career Technical Education
- College and Career Readiness / Workshops
- GED Preparation
- English as a Second Language and Citizenship
- Parent Education

Visit: has.edu for more information

Key Budget Resolutions

Below are the recent resolutions related to the budget:

- 1819-05 – Facilities Master Plan Shift in Focus
- 1819-15 – Measure H General Obligation Bond Favorable Vote
- 1819-24 – Call for Full and Fair Funding of California Public’s Schools
- 1819-25 – Board Commitment to Expenditure Reduction – March 27, 2019
- 1819-35 – Redevelopment Agency Pass-Through Payments through AB-1290
- 1920-13 – Support Schools and Communities First Initiative
- 1920-23 – Support Proposition 13 State Facilities Bond Initiative
- 1920-25 – Board Commitment to Expenditure Reduction – March 11, 2020
- 2021-08 – Board Commitment to Expenditure Reduction – June 24, 2020
- 2021-27 – Board Commitment to Expenditure Reduction – February 10, 2021
- 2122-03 – Facility-Use Fees
- 2122-07 – County Treasury Fund Amendments
- 2122-08 – Board Commitment to Expenditure Reduction – June 23, 2021
- 2122-28 – Implementation of the Operational Sustainability Strategic Initiative – November 17, 2021
- 2122-29 – Board Commitment to Expenditure Reduction – December 14, 2021
- 2122-38 – 7-11 Advisory Committee Bylaws and Board Goals for Property Surplus
- 2122-43 – Support Arts and Music Education in Schools CA Statewide Ballot Measure
- 2122-46 – Adoption of Development Fees on Residential, Commercial, and Industrial Development to Fund the Construction or Reconstruction of School Facilities
- 2122-59 – Replacement of high-emitting diesel buses with zero-emission buses
- 2122-61 – J13a Waiver for 2021-22
- 2223-09 – Declaring Property Surplus, Seek State Waivers, and Receive 7-11 Advisory Committee Report
- 2223-15 – Seek State Waivers and Declaration of Intent to Lease or Sell Property
- 2223-21 – Certificates of Participation



Hayward Unified School District

Building a Culture of Success



BOARD OF EDUCATION RESOLUTION 1819 – 05 FACILITIES MASTER PLAN UPDATE – PROPOSED SHIFT IN FOCUS

WHEREAS, the Hayward Unified School District ("District") desires to implement facilities projects that will create safe and conducive learning environments for all students, staff, and community;

WHEREAS, during the 2006 school year, the Hayward Unified School District commissioned a Facilities Master Plan study to conduct a full assessment of all school district buildings and its conditions;

WHEREAS, an update to the 2006 Facilities Master Plan was completed in 2012 and presented to the Board of Trustees on April 24, 2013;

WHEREAS, in June 2018, District Administration completed a review of all previous Facilities Master Plan documents and determined that many of the building needs identified in the 2006 original Facilities Master Plan still exists today;

WHEREAS, funding for facilities improvements continue to remain insufficient to address all needs in Hayward Unified School District and this situation is a common predicament for many school districts in the State of California;

WHEREAS, additional infusion of funds is needed to improve the condition of the school buildings and this can be accomplished through the passage of a future general obligation bond for Hayward Unified School District, receipt of modernization, new construction, facilities hardship, or any other available building funds, from the State of California through its School Facility Program;

WHEREAS, to improve as many schools as possible within the District and create equity and parity in the learning environment, there is a need to shift focus on how capital facilities funds are used;

WHEREAS, shifting from the original 2006 Facilities Master Plan recommendation of completely removing existing school buildings and constructing new buildings or performing full building renovation to modernizing current buildings to upgrade and meet existing codes will allow any capital facilities funds to impact more school sites;

WHEREAS, the shift in focus will result in facilities funds being used to complete projects based on the list of Facilities Improvement Priorities as follows:

- a. Health and Safety
- b. Systems Equity
- c. Technology Enhancements
- d. Community Enhancements

NOW, THEREFORE, BE IT RESOLVED AND ORDERED that the Governing Board of the Hayward Unified School District authorizes the Administration to shift the strategy of completely replacing facilities through new building construction and full renovation to using strategies to modernize existing facilities and construct new facilities only when there are compelling reasons to do so based on economic advantages;



Hayward Unified School District

Building a Culture of Success

Exhibit F.5.a.
Page 2 of 2



BOARD OF EDUCATION RESOLUTION 1819 – 05 FACILITIES MASTER PLAN UPDATE – PROPOSED SHIFT IN FOCUS

BE IT FURTHER RESOLVED that the Governing Board of the Hayward Unified School District adopts the Facilities Improvement Priorities list and direct that all future improvements be undertaken based on the following areas of improvements:

- a. Health and Safety
- b. Systems Equity
- c. Technology Enhancements
- d. Community Enhancements

ADOPTED by the following called vote this: Wednesday, July, 25, 2018.

X

Hayward Unified School District, Board Clerk
Alameda County, State of California



HAYWARD UNIFIED SCHOOL DISTRICT

RESOLUTION NO. 1819-15

RESOLUTION CONFIRMING CERTIFICATION OF ELECTION RESULTS AND ENTRY UPON MINUTES OF FAVORABLE VOTE

WHEREAS, the Hayward Unified School District (the “District”), through this Board of Education, submitted to the electors of the District pursuant to Article XIII A, section 1(b) of the California Constitution and Chapter 1.5 of Part 10 of Title 1 (commencing with section 15264) of the California Education Code, its general obligation bond proposal in the amount of Three Hundred Eighty-One Million, Seven Hundred Thousand Dollars (\$381,700,000) for the election that was held on November 6, 2018; and

WHEREAS, the electors of the District approved, by at least a 55% vote, general obligation bonds (the “Bonds”) as Measure “H” in the amount of Three Hundred Eighty-One Million, Seven Hundred Thousand Dollars (\$381,700,000), all as set forth in the bond proposition submitted to the electors of the District; and

WHEREAS, pursuant to Education Code section 15274, the District has received the election results from the Elections Official of Alameda County, which the Board of Education is to incorporate in its official minutes and which it shall certify to the Board of Supervisors of Alameda County.

NOW, THEREFORE, THE BOARD OF EDUCATION OF THE HAYWARD UNIFIED SCHOOL DISTRICT HEREBY RESOLVES, DETERMINES, AND ORDERS AS FOLLOWS:

Section 1. The foregoing recitals are true and correct.

Section 2. The certificate of election results from the Election Officials of the County of Alameda is hereby confirmed and the Board confirms, pursuant to said certificate, that at least 55% of the votes cast on the proposition of issuing the Bonds as described above were in favor of issuing the bonds and the proposition has been approved.

Section 3. The Board orders, by this resolution, entry upon the official minutes of the District the fact that at least 55% of the votes cast on the proposition issuing the Bonds in the above-stated amount were in favor of issuing said Bonds and so the proposition has been approved.

Section 4. The Board hereby certifies to the Board of Supervisors of Alameda County that all proceedings relating to the calling of the election and the approval by the electorate, by at least a 55% vote, of issuing the Bonds were properly conducted as to all actions performed by the District.

Section 5. It is requested that the Alameda County Superintendent of Schools send a copy of the certificate of election results to the Board of Supervisors of Alameda County.

Section 6. A copy of this resolution shall be forwarded to the Alameda County Superintendent of Schools, with a copy to the Alameda County Board of Supervisors and to the County Clerk of Alameda County.

Section 7. This Resolution shall take effect immediately upon its adoption.

PASSED AND ADOPTED this 9th day of January, 2019, by the following vote:

AYES: _____

NOES: _____

ABSENT OR NOT VOTING: _____

President, Board of Education of the
Hayward Unified School District

CERTIFIED TO BE A TRUE AND CORRECT COPY:

Clerk of the Board of Education of the
Hayward Unified School District



Dr. Matt Wayne, Superintendent

24411 Amador Street, Hayward, CA 94544 T 510.784.2600

BOARD OF EDUCATION RESOLUTION 1819-24

Calling for Full and Fair Funding of California's Public Schools

WHEREAS, California has the sixth largest economy in the world, and the largest Gross Domestic Product (GDP) of any state in the nation; and

WHEREAS, despite California's leadership in the global economy, the state falls in the nation's bottom quintile on nearly every measure of public K-12 school funding and school staffing; and

WHEREAS, California ranks 45th nationally in the percentage of taxable income spent on education, 41st in per-pupil funding, 45th in pupil-teacher ratios and 48th in pupil-staff ratios; and

WHEREAS, K-12 school funding has not substantially increased, on an inflation-adjusted basis, for more than a decade; and

WHEREAS, under the Local Control Funding Formula (LCFF), state funding for K-12 schools has only this year recently returned to levels predating the Great Recession of 2007; and

WHEREAS, the modest revenue increases since the implementation of LCFF have been eroded by rapidly increasing costs for health care, pensions, transportation and utilities; and

WHEREAS, 58 percent of California's public school students are eligible for free and reduced-price lunch — 13 percent above the national average — and 23 percent of California students are English learners, more than twice the national average; and

WHEREAS, California's investment in public schools is out of alignment with its wealth, its ambitions, its demographics and the demands of a 21st-century education; and

WHEREAS, in 2007, a bipartisan group of California leaders commissioned a report titled Getting Down to Facts, which stated it would take an additional \$17 billion annually to meet the State Board of Education achievement targets for K-12 schools; and

WHEREAS, in 2016, a California School Boards Association (CSBA) report, California's Challenge: Adequately Funding Education in the 21st Century, updated the Getting Down to Facts data and determined that, adjusting for inflation, an additional \$22 billion to \$40 billion annually would be required to provide all public school students with access to a high-quality education; and

WHEREAS, California funds schools at roughly \$1,961 per student less than the national average, which translates to approximately \$3,462 per student when adjusted for California being a high-cost state; and

WHEREAS, California trails the average of the top 10 states by almost \$7,000 in per-pupil funding; and

WHEREAS, in *Robles-Wong v. State of California*, a group of plaintiffs led by CSBA argued that California’s school funding system violated Article IX of the State Constitution by denying all students access to an education that prepares them for economic security and full participation in our democratic institutions; and

WHEREAS, the California Supreme Court declined to hear the case by a 4-3 margin, prompting Justice Goodwin H. Liu to write: “It is regrettable that this court, having recognized education as a fundamental right in a landmark decision 45 years ago [*Serrano v. Priest* (1971) 5 Cal.3d 584], should now decline to address the substantive meaning of that right.”; and

WHEREAS, in order to prepare our students for participation in a democratic society and an increasingly competitive, technology-driven global economy, California must fund schools at a level sufficient to support student success; and

WHEREAS, despite its vast wealth, California has consistently underfunded public education while widening its scope, adding new requirements and raising standards without providing appropriate resources to prepare all students for college, career and civic life; and

WHEREAS, if California is to close opportunity and achievement gaps and create a public school system that offers consistently high levels of education, the State must provide schools with the resources to meet the needs of their specific populations;

WHEREAS, Whereas quality education is essential for economic growth, developing a knowledgeable electorate, creating tolerance and understanding among citizen which all represent the true value of a strong public education system for California.

NOW, THEREFORE BE IT RESOLVED, that the governing board of the Hayward Unified School District urges the State Legislature to fund California public schools at the national average or higher by the year 2020, and at a level that is equal to or above the average of the top 10 states nationally by 2025 and to maintain, at a minimum, this level of funding until otherwise decreed.

ADOPTED by the following called vote this: **March 27, 2019**

Clerk, Board of Education
Hayward Unified School District
Alameda County, State of California



HAYWARD UNIFIED SCHOOL DISTRICT

RESOLUTION NO. 1819-25

EXPENDITURE REDUCTION FOR SUPPLEMENTAL CERTIFICATION

WHEREAS, Board Policy 3460: Financial Reports and Accountability states:

“The Governing Board is committed to ensuring public accountability and the fiscal health of the district. The Board shall adopt sound fiscal policies, oversee the district’s financial condition, and continually evaluate whether the district’s budget and financial operations support the district’s goals for student achievement.”;

WHEREAS, Board Policy 3460: Financial Reports and Accountability further states:

“If district conditions predict fiscal distress or indicate that the district might not be able to meet its fiscal obligations, the Board and Superintendent or designee shall act quickly to identify and resolve these conditions. The Board shall work cooperatively with the County Superintendent of Schools to improve the district's fiscal health and may contract with an external individual or organization to advise the district on fiscal matters.”;

WHEREAS, one factor the State and County Offices of Education use to assess fiscal distress is the school district’s ability to maintain a minimum reserve for economic uncertainties for the current and two subsequent fiscal years;

WHEREAS, Hayward Unified School District is within the Average Daily Attendance range of 1,001 to 30,000, thereby requiring a minimum reserve for economic uncertainties of 3% of the combined General Fund;

WHEREAS, the Alameda County Office of Education informed the Board at the May 23, 2018 Board Meeting that a Board resolution formally acknowledging the Board’s commitment to fiscal health would be required with the submission of the 2018-19 LCAP and Budget;

WHEREAS, the District anticipates a similar requirement with the submission of the 2019-20 LCAP and Budget due to membership changes of the Board and continued financial oversight concerns expressed by the Alameda County Office of Education;

WHEREAS, the 2018-19 First Interim Financial Report approved by the Board on December 12, 2018, projected a necessary reduction of \$3.1 million for the 2019-20 Fiscal Year and an additional \$6.0 million for the 2020-21 Fiscal Year;

WHEREAS, the 2018-19 Second Interim Financial Report approved by the Board on March 13, 2019, contained no necessary reduction for the 2019-20 Fiscal Year, but projected a necessary reduction of \$5.2 million would be needed for the 2020-21 Fiscal Year;

WHEREAS, the 2019-20 Proposed Budget is under development, planned to be brought to the Board at the June 5, 2019 Board Meeting, and a key factor to the District's 2019-20 Proposed Budget will be the release of the Governor's May Revise by May 10, 2019;

WHEREAS, the 2019-20 Proposed Budget for Hayward Unified School District will need to maintain a minimum 3% for 2019-20 and may project a necessary reduction of ongoing expenditures to meet the minimum reserve level for 2020-21;

NOW, THEREFORE, BE IT RESOLVED that in accordance with Board Policy 3460, the Board commits to take action, or set of actions, required during the 2019-20 fiscal year for the school district to meet the State minimum reserve for economic uncertainty in 2020-21.

PASSED AND ADOPTED by the Governing Board of the Hayward Unified School District on this 27th day of March 2019, by the following vote:

AYES: _____

NOES: _____

ABSTENTIONS: _____

ABSENT: _____

Clerk of the Board of Education of
Hayward Unified School District of
Alameda County, State of California



Dr. Matt Wayne, Superintendent
24411 Amador Street, Hayward, CA 94544 T 510.784.2600

BOARD OF EDUCATION RESOLUTION 1819-35
Findings and Determinations by Board of Education
Regarding Use of Redevelopment Agency Pass-Through Payments
Received Pursuant to AB 1290

WHEREAS, former redevelopment agencies (“RDAs”) were dissolved on February 1, 2012 pursuant to the provisions of ABX1 26 (“RDA Dissolution Law”) and replaced by corresponding successor agencies (“Successor Agencies”) charged with the wind-down of former RDA activities; and

WHEREAS, notwithstanding the dissolution of RDAs, the RDA Dissolution Law requires that pass-through payments (“RDA Pass-Throughs”) from redevelopment project areas (“Projects”) of the former RDAs continue to be paid to affected taxing entities (“ATEs”) by the County Auditor-Controller (“A-C”) on behalf of the Successor Agencies; and

WHEREAS, Hayward Unified School District (“District”) is an ATE which is entitled to receive RDA Pass-Throughs for six Projects within the District from the Alameda County A-C on behalf of two Successor Agencies; and

WHEREAS, former RDAs of the City of Hayward and the County of Alameda previously adopted or amended redevelopment plans for five of the six Projects within the District in a manner that requires subsequent statutory RDA Pass-Throughs to the District per AB 1290 (“AB 1290 Pass-Throughs”) pursuant to Health and Safety Code (“HSC”) Sections 33607.5 and/or 33607.7; and

WHEREAS, the five Projects for which the District is entitled to receive AB 1290 Pass-Throughs includes all four Projects of the former Hayward RDA and one of two Projects of the former County RDA; and

WHEREAS, pursuant to HSC Section 33607.5(a)(4)(A), 56.7 percent (“Facilities Share”) of AB 1290 Pass-Throughs to the District “shall be available to be used for educational facilities,” and 43.3 percent (“Taxes Share”) “shall be considered to be property taxes”; and

WHEREAS, pursuant to Education Code (“EC”) Section 42238(h)(6), the District is not required to report as property taxes for offset against State Aid any amount of RDA Pass-Throughs “received pursuant to Section 33401 or 33676. . . or paragraph (4) of subdivision (a) of Section 33607.5, or Section 33607.7 of the Health and Safety Code . . . that is used for land acquisition, facility construction, reconstruction, remodeling, maintenance, or deferred maintenance [or that is] allocated exclusively for educational facilities”; and

WHEREAS, the District is advised that (i) the cost of “educational facilities” includes the following capital project or facilities costs: site acquisition; hard costs of new construction, reconstruction, modernization, or deferred maintenance; soft costs (including facilities planning, design and engineering, consultant, legal, and related advocacy costs); costs of fixtures, furnishings, and equipment; related debt service, lease, or lease purchase payments; and/or costs funded from the ongoing and major maintenance account (“OMMA”) and/or restricted routine maintenance account (“RRMA”); and

WHEREAS, pursuant to HSC Section 33607.5(a)(5) “local education agencies that use [the Facilities Share of AB 1290 Pass-Throughs] received pursuant to this section for school facilities shall spend these funds at schools that are: (A) within the Project area, (B) attended by students from the Project area, (C) attended by students generated by projects that are assisted directly by the redevelopment agency, **or (D) determined by the governing board of a local education agency to be of benefit to the Project area**” (*emphasis added*); and

WHEREAS, for school facilities the geographic usage restrictions in HSC Section 33607.5(a)(5) constitute alternative requirements, including (D) in the previous recital, i.e., determination by the governing board of benefit to the Project, even in the absence of compliance with (A), (B), or (C) in the previous recital; and

WHEREAS, the District is advised that the geographic usage restrictions in HSC Section 33607.5(a)(5) do not apply to non-AB 1290 Pass-Throughs, including statutory inflationary Pass-Throughs (“2 Percent Pass-Throughs”) per HSC 33676 which the District is also entitled to receive for one Project of the former Hayward RDA and for the second Project of the former County RDA (both of which no geographic usage restrictions); and

WHEREAS, the District’s existing facilities (“Existing District Sites”) serve students and residents who live, work, or live and work, throughout the District, including in the five Projects of the above two Successor Agencies; and

WHEREAS, in the future the District may, lease, acquire, and/or construct additional educational facilities (“Future District Sites”), which will be attended by at least some students and residents who live, work, or live and work throughout the District, including in the five Projects of the above two Successor Agencies; and

WHEREAS, existing District Sites, plus any Future District Sites, are part of an integrated District master plan for school district facilities and attendance and/or improvements at Existing District Sites or Future District Sites will impact, directly or indirectly, all students, city residents, including some of those in the five Projects of the above two Successor Agencies, and the need for improvements at all Existing District Sites or Future District Sites; and

WHEREAS, the District is advised that geographic usage restrictions in HSC Section 33607.5(a)(5) may only apply to educational facilities that are school facilities attended by students, and may not apply to educational facilities that are not attended by students; and

WHEREAS, the District currently operates 22 elementary schools, five middle schools, three comprehensive high schools, and one continuation high school which are attended by students, as well as educational facilities not attended by students; and

WHEREAS, the District wishes to comply with the geographic usage restrictions in HSC Section 33607.5(a)(5) with respect to all AB 1290 Pass-Throughs to the District and all the educational facilities of the District;

THEREFORE, BE IT RESOLVED:

SECTION 1. Recitals. The above recitals are true and correct.

SECTION 2. AB 1290 Pass-Throughs Are of Benefit to All Projects. The Facilities Share of AB 1290 Pass-Throughs which the District has been entitled to receive in the past, is currently entitled to receive, or may be entitled to receive in the future, from five Projects of the above two Successor Agencies, which are used to pay the cost of educational facilities as set forth above are hereby determined to be of benefit to all five AB 1290 Projects of both Successor Agencies, consistent with the requirements of HSC Section 33607.5(a)(5).

SECTION 3. Use of Pass-Throughs: The Facilities Share of AB 1290 Pass-Throughs which the District has been entitled to receive in the past, is currently entitled to receive, or may be entitled to receive in the future, from five Projects of the above two Successor Agencies may be used to pay for the cost of educational facilities at Existing District Sites or Future District Sites located anywhere within the District, whether or not attended by students, consistent with the requirements of EC Section 42238(h)(6), as well as EC Sections 42238.02(j)(6), and 42238.03(c)(6).

SECTION 4. Ratification. The above findings and determination are intended to ratify all prior decisions by the District regarding use of AB 1290 Pass-Throughs as being in compliance with this Resolution, as well as govern all current and future decisions regarding use of AB 1290 Pass-Throughs.

SECTION 5. Effective Date. This Resolution shall be effective as of the date of its adoption.

ADOPTED by the following called vote this: **May 22, 2019**

Clerk, Board of Education
Hayward Unified School District
Alameda County, State of California



Dr. Matt Wayne, Superintendent

24411 Amador Street, Hayward, CA 94544 T 510.784.2600

Agenda Item: H.4.c

Page 1 of 2

Board Meeting Date: 10/23/19

Consent: No

BOARD OF EDUCATION RESOLUTION 1920-13 SCHOOLS AND COMMUNITIES FIRST

WHEREAS, since the passage of Proposition 13 in 1978, school funding in California has experienced severe limitations in what was once the main source of funding for schools, the property tax;

WHEREAS, while the intent of Proposition 13 is to help homeowners, a loophole in the system permits major commercial and industrial properties to avoid regular reassessment, providing a windfall to commercial property owners at the expense of vital school funding;

WHEREAS, the share of the property tax burden has shifted away from commercial property and toward residential property throughout the state and in virtually every county;

WHEREAS, per-pupil support, which relies on state funding, has declined from the top 10 in the nation to the bottom quarter;

WHEREAS, school funding in California is \$2,400 per pupil less than the national average and \$10,000 below the top-funded states, while California's cost of living is among the highest in the nation;

WHEREAS, staffing ratios for teachers, guidance counselors, librarians, and administrators in California rank at the bottom in the nation;

WHEREAS, public schools in California face challenges in providing an equitable and fair education for a student population with vast differences in language, income, parental education level, and other social, educational, and economic factors;

WHEREAS, research has proven that investments in high needs students raises achievement levels, lowers poverty, and increases the productivity of the workforce;

WHEREAS, estimates by academic researchers at the University of Southern California (USC) have identified that reassessing commercial property will raise \$11 billion in property tax revenue every year for local schools, cities and counties;

WHEREAS, USC has identified that nearly 80 percent of the revenue will come from just 8 percent of large properties;

WHEREAS, USC research shows that a majority of commercial property owners already are assessed at close to market value, making the current system inequitable among businesses, benefitting a relatively small number of properties owned by the largest corporations and wealthy owners who have held land for a long period of time;

Made in Hayward

WHEREAS, the current failure to close the commercial property loophole has led to poor land use and inflated land values, particularly limiting the ability to provide adequate high-density housing and land use;

WHEREAS, the Schools and Local Communities Funding Act is on the November 2020 ballot;

WHEREAS, the measure provides about \$5.3 billion annually for K-14 schools;

WHEREAS, the measure will provide funding to all school districts, over and above Proposition 98 funding, and following the local control funding formula to all students in need in all districts;

WHEREAS, the Schools and Local Communities Funding Act will also provide billions in funding yearly for cities, counties, and special districts in locally controlled revenues for affordable housing, parks, libraries, emergency responders, health and human services, libraries, and public infrastructure;

WHEREAS, the Schools and Local Communities Funding Act will improve land use, provide a direct tax break to small businesses, and level the playing field between neighboring commercial property owners; now,

Therefore, be it Resolved, that the Hayward Unified School District endorses the Schools and Communities First Funding Act for a ballot measure in November 2020.

PASSED AND ADOPTED by the Governing Board of the Hayward Unified School District on this 23rd day of October, 2019 by the following vote:

By approval of this resolution, I hereby certify that the signature(s) appearing above are true and were affixed in my presence.

Clerk of the Board of Education of
Hayward Unified School District of
Alameda County, State of California



Dr. Matt Wayne, Superintendent

24411 Amador Street, Hayward, CA 94544 T 510.784.2600

Agenda Item: F.4.a

Page 1 of 2

Board Meeting Date: 02/12/20

Consent: No

BOARD OF EDUCATION RESOLUTION 1920-22

Proposition 13: Public Preschool, K-12, and College Health and Safety Bond Act of 2020 Assembly Bill 48 (O'Donnell, Glazer)

WHEREAS, all students deserve safe, welcoming, and stimulating learning environments that support personal well-being and academic success; and

WHEREAS, school bond funds help schools provide safe facilities that offer the learning opportunities required for a high-quality 21st-century education; and

WHEREAS, normal wear and tear and new technologies have rendered a substantial number of California's classrooms insufficient to meet the 21st-century educational needs of students and provide environmental efficiencies; and

WHEREAS, Proposition 13, the **Public Preschool, K-12, and College Health and Safety Bond Act of 2020** provides resources for the renovation and upgrade of existing classrooms, for campuses that increase student and staff safety, for classrooms and laboratories that enhance teaching and learning, for the construction and expansion of schools to accommodate growth, and for career technical education facilities to improve job and career training; and

WHEREAS, the Public Preschool, K-12, and College Health and Safety Bond Act of 2020 will provide state matching funds that are prioritized for schools with pressing health and safety concerns; and

WHEREAS, the Public Preschool, K-12, and College Health and Safety Bond Act of 2020 will provide career technical education facilities for job training to meet the workforce needs of California's employers and help ensure successful futures for our state's students; and

WHEREAS, the Public Preschool, K-12, and College Health and Safety Bond Act of 2020 will help ensure clean drinking water for our students through testing and remediation of lead levels in water at school sites; and

WHEREAS, the Public Preschool, K-12, and College Health and Safety Bond Act of 2020 will provide disaster assistance in times of critical need; and

WHEREAS, the Public Preschool, K-12, and College Health and Safety Bond Act of 2020 will provide additional funding for energy efficiency, earthquake safety, removal of hazardous materials, and more; and

WHEREAS, the Public Preschool, K-12, and College Health and Safety Bond Act of 2020 will provide a fair and equitable distribution of funds to schools where they are most needed and provide specific assistance to small school districts throughout the state; and

WHEREAS, the State of California has committed funds from all previous bond measures and is currently facing an increasing backlog of unfunded needs; and

WHEREAS, the Hayward Unified School District has over \$1 billion dollars \$1,000,000,000.00 in facility needs which may be partially funded by state bonds; and

WHEREAS, the Proposition 13 Public Preschool, K-12, and College Health and Safety Bond Act of 2020 will appear on the March 3, 2020 ballot and become operative only if approved by voters; and

WHEREAS, the Public Preschool, K-12, and College Health and Safety Bond Act of 2020 will provide \$15 billion for facilities at the state's preschools, K-12 schools, community colleges, and four-year colleges and universities; and

WHEREAS, 13,000 jobs are created for each \$1 billion in school facility infrastructure investment;¹ and

WHEREAS, Proposition 98 and the Local Control Funding Formula, which provide general fund operational revenues for schools, do not provide dedicated facilities funding; and

WHEREAS, quality 21st-century school facilities designed to meet student need enhance academic achievement and further the state's scholastic and economic goals; and

WHEREAS, investments in modern school facilities are investments in our youth, our communities, our economy, and our shared future; and

WHEREAS, the California School Boards Association and a large public-private coalition supports the Public Preschool, K-12, and College Health and Safety Bond Act of 2020;

NOW, THEREFORE BE IT RESOLVED that the Hayward Unified School District supports Proposition 13, the Public Preschool, K-12, and College Health and Safety Bond Act of 2020, on the March 3, 2020 statewide ballot.

ADOPTED by the following called vote this: **February 12, 2020**

Clerk, Board of Education
Hayward Unified School District
Alameda County, State of California

¹ "Accelerating Job Creation in California Through Infrastructure Investment," Bay Area Council Economic Institute, 2012



HAYWARD UNIFIED SCHOOL DISTRICT

RESOLUTION NO. 1920-25

BOARD COMMITMENT TO EXPENDITURE REDUCTION SUPPLEMENTAL CERTIFICATION

WHEREAS, Board Policy 3460: Financial Reports and Accountability states:

“The Governing Board is committed to ensuring public accountability and the fiscal health of the district. The Board shall adopt sound fiscal policies, oversee the district’s financial condition, and continually evaluate whether the district’s budget and financial operations support the district’s goals for student achievement.”;

WHEREAS, Board Policy 3460: Financial Reports and Accountability further states:

“If district conditions predict fiscal distress or indicate that the district might not be able to meet its fiscal obligations, the Board and Superintendent or designee shall act quickly to identify and resolve these conditions. The Board shall work cooperatively with the County Superintendent of Schools to improve the district’s fiscal health and may contract with an external individual or organization to advise the district on fiscal matters.”;

WHEREAS, one factor the State and County Offices of Education use to assess fiscal distress is the school district’s ability to maintain a minimum reserve for economic uncertainties for the current and two subsequent fiscal years;

WHEREAS, Hayward Unified School District is within the Average Daily Attendance range of 1,001 to 30,000, thereby requiring a minimum reserve for economic uncertainties of 3% of the combined General Fund;

WHEREAS, the Alameda County Office of Education informed the Board on January 31, 2020 that a Board resolution formally acknowledging the Board’s commitment to maintaining the fiscal solvency of the District would be required with the submission of the 2019-20 2nd Interim Budget Report;

WHEREAS, at the January 22, 2020 Board Meeting up to \$14.25M in projected necessary reductions were reflected to meet the minimum 3% reserve requirement and this projected was reduced to \$10M in projected necessary reductions due to updates from the Governor’s Budget Proposal and Budget Guidelines from the February 12, 2020 Budget Workshop;

WHEREAS, the 2020-21 Proposed Budget is under development, planned to be brought to the Board at the June 10, 2020 Board Meeting for a Public Hearing on the LCAP and Budget, and a key factor to the District's 2020-21 Proposed Budget will be the release of the Governor's May Revise by May 10, 2020;

WHEREAS, prior to May 10, 2020, the Board will need to take several preliminary actions to meet staffing timelines from the State and adjustments can be made to during the Budget development process prior to Board action at the June 24, 2020 Board Meeting;

NOW, THEREFORE, BE IT RESOLVED that in accordance with Board Policy 3460, the Board commits to take action, or set of actions, required during the 2019-20 fiscal year for the school district to meet the State minimum reserve for economic uncertainty in 2020-21.

PASSED AND ADOPTED by the Governing Board of the Hayward Unified School District on this 11th day of March 2020, by the following vote:

AYES: _____

NOES: _____

ABSTENTIONS: _____

ABSENT: _____

Clerk of the Board of Education of
Hayward Unified School District of
Alameda County, State of California



Dr. Matt Wayne, Superintendent

24411 Amador Street, Hayward, CA 94544 T 510.784.2600

Agenda Item: H.3.h.

Page: 1 of 2

Board Meeting Date: 06/24/20

Consent: No

**BOARD OF EDUCATION RESOLUTION 2021-08
BOARD COMMITMENT TO EXPENDITURE REDUCTION
SUPPLEMENTAL CERTIFICATION**

WHEREAS, Board Policy 3460: Financial Reports and Accountability states:

“The Governing Board is committed to ensuring public accountability and the fiscal health of the district. The Board shall adopt sound fiscal policies, oversee the district’s financial condition, and continually evaluate whether the district’s budget and financial operations support the district’s goals for student achievement.”; and

WHEREAS, Board Policy 3460: Financial Reports and Accountability further states:

“If district conditions predict fiscal distress or indicate that the district might not be able to meet its fiscal obligations, the Board and Superintendent or designee shall act quickly to identify and resolve these conditions. The Board shall work cooperatively with the County Superintendent of Schools to improve the district’s fiscal health and may contract with an external individual or organization to advise the district on fiscal matters.”; and

WHEREAS, one factor the State and County Offices of Education use to assess fiscal distress is the school district’s ability to maintain a minimum reserve for economic uncertainties for the current and two subsequent fiscal years; and

WHEREAS, Hayward Unified School District is within the Average Daily Attendance range of 1,001 to 30,000, thereby requiring a minimum reserve for economic uncertainties of 3% of the combined General Fund; and

WHEREAS, the Alameda County Office of Education informed the Board on January 31, 2020 that a Board resolution formally acknowledging the Board’s commitment to maintaining the fiscal solvency of the District would be required with the submission of the 2019-20 2nd Interim Budget Report; and

WHEREAS, at the January 22, 2020 Board Meeting up to \$14.25M in projected necessary reductions were reflected to meet the minimum 3% reserve requirement and this was reduced to \$10M in projected necessary reductions due to updates from the Governor’s Budget Proposal and Budget Guidelines from the February 12, 2020 Budget Workshop; and

WHEREAS, the Board adopted Resolution 1920-25 at the March 11, 2020 Board Meeting to make the projected necessary reductions of up to \$10M discussed; and

WHEREAS, soon after school facilities across the State closed due to the COVID-19 pandemic and now a health crisis has led to a financial crisis; and

WHEREAS, the Governor’s May Revise reflected this health and financial crisis by making proposals to address the projected State budget shortfall of \$54.3B and one of the proposals was an over 10% reduction to education funding for 2020-21; and



Dr. Matt Wayne, Superintendent

24411 Amador Street, Hayward, CA 94544 T 510.784.2600

Agenda Item: H.3.h.

Page: 2 of 2

Board Meeting Date: 06/24/20

Consent: No

WHEREAS, the Governor's May Revise would require the District to make an additional \$12.5M in reductions, beyond the actions already taken by the Board, to meet the minimum budget reserve requirements; and

WHEREAS, the State Assembly and State Senate rejected the Governor's May Revise and approved a budget for the Governor's review that protects funding for education at a time where large investments in education are needed to help with the economic recovery; and

WHEREAS, the State moved the deadline to file taxes from April 15 to July 15, therefore they do not have a clear picture of their own financial status and project the need for a Revised Budget by August 15, and

WHEREAS, with this level of uncertainty at this late stage in the budgeting process, the Alameda County Office of Education is requiring school districts that need to make expenditure reductions to meet the State minimum reserve for economic uncertainty in 2020-21 do so by September 15, 2020 when the ACOE has to make a determination on whether to Approve, Conditionally Approve, or Disapprove the District's budget;

NOW, THEREFORE, BE IT RESOLVED THAT:

1. In accordance with Board Policy 3460, based on the outcome of the State Budget for 2020-21, the Board commits to take action, or set of actions deemed necessary by September 15, 2020 for the school district to meet the State minimum reserve for economic uncertainty in 2020-21.

PASSED AND ADOPTED by the following called vote this 24th day of June 2020:

Ayes: 5

Nays: 0

Absent: 0

Abstain: 0

A blue ink signature, likely of the Clerk of the Board of Education, is written over a horizontal line.

Clerk of the Board of Education of
Hayward Unified School District of
Alameda County, State of California



HAYWARD UNIFIED SCHOOL DISTRICT

RESOLUTION NO. 2021-27

BOARD COMMITMENT TO EXPENDITURE REDUCTION SUPPLEMENTAL CERTIFICATION

WHEREAS, Board Policy 3460: Financial Reports and Accountability states:

“The Governing Board is committed to ensuring public accountability and the fiscal health of the district. The Board shall adopt sound fiscal policies, oversee the district’s financial condition, and continually evaluate whether the district’s budget and financial operations support the district’s goals for student achievement.”;

WHEREAS, Board Policy 3460: Financial Reports and Accountability further states:

“If district conditions predict fiscal distress or indicate that the district might not be able to meet its fiscal obligations, the Board and Superintendent or designee shall act quickly to identify and resolve these conditions. The Board shall work cooperatively with the County Superintendent of Schools to improve the district's fiscal health and may contract with an external individual or organization to advise the district on fiscal matters.”;

WHEREAS, one factor the State and County Offices of Education use to assess fiscal distress is the school district’s ability to maintain a minimum reserve for economic uncertainties for the current and two subsequent fiscal years;

WHEREAS, Hayward Unified School District is within the Average Daily Attendance range of 1,001 to 30,000, thereby requiring a minimum reserve for economic uncertainties of 3% of the combined General Fund;

WHEREAS, at the December 14, 2020 Board Meeting, the Board approved the First Interim Budget reflecting a deficit of nearly \$10M with a projected necessary reduction of \$4.75M for 2021-22 to meet the required minimum reserve for economic uncertainty;

WHEREAS, since December 14, 2020, the Federal Government signed additional COVID stimulus funding allocating new Elementary and Secondary

School Emergency Relief (ESSER) funds to school districts and on January 8, 2021, the Governor of California released his proposed budget for 2021-22 which allocates additional funding to school districts;

WHEREAS, despite the proposed additional funding, the Alameda County Office of Education informed the Board on January 15, 2021 that it concurs with the District's Qualified Certification and that a Board resolution formally acknowledging the Board's commitment to maintaining the fiscal solvency of the District would be required within 30 days;

WHEREAS, the 2021-22 Proposed Budget is under development, planned to be brought to the Board at the June 9, 2021 Board Meeting for a Public Hearing on the LCAP and Budget, and a key factor to the District's 2021-22 Proposed Budget will be the release of the Governor's May Revise by May 10, 2021;

WHEREAS, prior to May 10, 2021, the Board may need to take several preliminary actions to meet staffing timelines from the State and adjustments can be made to during the Budget development process prior to Board action at the June 23, 2021 Board Meeting;

NOW, THEREFORE, BE IT RESOLVED that in accordance with Board Policy 3460, the Board commits to take action, or set of actions, required during the 2020-21 fiscal year for the school district to meet the State minimum reserve for economic uncertainty in 2021-22.

PASSED AND ADOPTED by the Governing Board of the Hayward Unified School District on this 10th day of February 2021, by the following vote:

AYES: _____4_____

NOES: _____0_____

ABSTENTIONS: _____0_____

ABSENT: _____1_____

Signature
Clerk of the Board of Education of
Hayward Unified School District of
Alameda County, State of California



Dr. Matt Wayne, Superintendent

24411 Amador Street, Hayward, CA 94544 T 510.784.2600

BOARD OF EDUCATION RESOLUTION 2122-03 FACILITY-USE FEES

WHEREAS, Education Code 38130, commonly known as the “Civic Center Act”, recognizes that there is a civic center at each and every public school facility and grounds within the state; and

WHEREAS, the district has established practices and procedures to encourage use of its facilities for public consumption without impacting the educational program; and

WHEREAS, the Civic Center Act outlines the allowable usage, types of agencies that have access to rent facilities and their respective fee rate (direct costs or fair rental value) based on their intended activity, and the fee rates being calculated to cover the applicable share of costs associated with the usage, inclusive of the maintenance, repair, restoration, and refurbishment of the facility; and

WHEREAS, the current facility-use fee structure and rates were last updated in 2012 and many new facilities and facility improvements have occurred since then which require facility-use rates to be updated to cover the proportional usage cost of maintaining those facilities going forward; and

WHEREAS, the unintended cost of not adjusting rates on an annual basis is that resources intended for improving teaching and learning are instead used to cover the cost of school facility usage from outside groups, school facilities can lead to disrepair which prevent or discourage outside groups to utilize the school facilities, and/or without the adequate funding for preventative maintenance the cost of repair builds and can eventually require a large investment of funds through a local or statewide general obligation bond measure that impacts the entire community; and

WHEREAS, the impact of COVID-19 has required all facility usage of outside groups to be cancelled for health and safety reasons and prior to reopening facilities for outside usage again the facility-use fee structure will need to be updated; and

WHEREAS, the impact of COVID-19 has required all facility usage of outside groups to be cancelled for health and safety reasons and prior to reopening facilities for outside usage again the facility-use fee structure will need to be updated; and

NOW, THEREFORE BE IT RESOLVED, that the Board:

1. Approves the proposed rate schedule outlined in Exhibit A beginning with the July 1, 2021 fiscal year;

2. Directs the Superintendent and/or designee to establish and update protocols and guidelines prior to reopening facilities for outside usage; and
3. Approves the use of the US Bureau of Labor Statistics Consumer Price Index for all urban consumers for the San Francisco Bay Area calculated annually every April as the annual rate to adjust fees to cover the ongoing cost of inflation.

PASSED AND ADOPTED by the following called vote this: **June 23, 2021.**

AYES: _____

NOES: _____

ABSTENTIONS: _____

ABSENT: _____

Clerk, Board of Education
Hayward Unified School District
Alameda County, State of California



Hayward Unified School District

Effective July 1, 2021

Access through: <https://www.facilitron.com/husd94544>

Type of Facility	Direct Costs - Hourly	Fair Rental Value - Hourly
Basketball Courts (Outdoor)	\$25.09	\$50.18
Blacktop / Basketball Courts	\$25.09	\$50.18
Classroom (Small)	\$5.91	\$11.83
Classroom Standard	\$7.23	\$14.47
Field (Baseball)	\$118.30	\$236.61
Field (Practice)	\$70.46	\$140.91
Field (Soccer)	\$80.96	\$161.92
Field (Softball)	\$55.10	\$110.21
Football Stadium (HHS, MEHS, and THS)	\$224.89	\$449.78
Gym	\$102.71	\$205.41
Kitchen	\$113.46	\$226.91
Library	\$32.37	\$64.74
MPR	\$49.18	\$98.36
Parking Lot	\$20.89	\$41.77
Parking Lot - Student	\$20.89	\$41.77
Quad	\$20.31	\$40.61
Snack Shack	\$6.39	\$12.77
Specialized Classroom	\$12.75	\$25.50
Tennis Courts (Per Court)	\$25.68	\$51.36
Applicable Facility Rental Staff Rates	Direct Costs - Hourly	Fair Rental Value - Hourly
Custodial Services (Minimum 2 hours)	\$55.81	\$111.63
Child Nutrition Services (Minimum 2 hours)	\$43.53	\$87.07

*A custodian is required for every 150 participants.

*The custodial rate is double on holidays, 3-day holiday weekends and past 12:00 midnight.

There is a minimum 2-hours charge for custodial services. For locked outdoor facilities, custodial services are required. Custodial Fees may be waived on weekdays at the discretion of the principal.

*Use of the kitchens with appliances will require that a food service worker is present. There is a minimum 2-hours charge for food service workers.

*Rental fees will be billed in one-hour increments.

*Facility Fees are updated annually based on CPI-U for the San Francisco Bay Area.



Dr. Matt Wayne, Superintendent

24411 Amador Street, Hayward, CA 94544 T 510.784.2600

**BOARD OF EDUCATION RESOLUTION 2122-07
COUNTY TREASURY FUND AMENDMENTS**

WHEREAS, in accordance with Education Code 41000 et al, the finances of the Hayward Unified School District are collected and disbursed by the Alameda County Treasury; and

WHEREAS, various specific accounts, or funds, were established, amended, or closed over the years based on the needs and activities of the district; and

WHEREAS, some funds currently open are no longer needed and may be closed due to inactivity, minimal account balances, and/or a change in preference by the district to account for its current finances; and

WHEREAS, any and all changes are allowed, needed, or recommended within the California School Accounting Manual (CSAM) and Generally Accepted Accounting Principles (GAAP); and

WHEREAS, any changes to funds will be audited annually by an external auditor approved by the the State Controller's Office; and

WHEREAS, the current fund amendments are listed below:

County Fund Number	District Fund Number	Fund Name	Amendment
New Fund	008	Associated Student Body Funds	Establish New Fund
58602	350	Hayward USD County School Facilities - Prop 1A	Remove "Prop 1A"
58100	400	Hayward USD Non-Cap Outlay SR - Technology	Rename "Hayward USD SR - Facilities"
58101	403	Hayward USD SR QZAB Prop 39	Close and move to Fund 58100 / 400
58080	140	Hayward USD Deferred Maintenance	Reopen Fund

NOW, THEREFORE BE IT RESOLVED, that the Board approves the changes noted above and hereby authorizes the District Superintendent and/or the Assistant Superintendent of Business to make the necessary filings, execute any necessary documents, and to take any other action necessary to implement this request.

PASSED AND ADOPTED by the following called vote this: **June 23, 2021.**

AYES: _____

NOES: _____

ABSTENTIONS: _____

ABSENT: _____

Clerk, Board of Education
Hayward Unified School District
Alameda County, State of California



Dr. Matt Wayne, Superintendent

24411 Amador Street, Hayward, CA 94544 T 510.784.2600

**BOARD OF EDUCATION RESOLUTION 2122-08
BOARD COMMITMENT TO EXPENDITURE REDUCTION
SUPPLEMENTAL CERTIFICATION**

WHEREAS, Board Policy 3460: Financial Reports and Accountability states:

“The Governing Board is committed to ensuring public accountability and the fiscal health of the district. The Board shall adopt sound fiscal policies, oversee the district’s financial condition, and continually evaluate whether the district’s budget and financial operations support the district’s goals for student achievement.”; and

WHEREAS, Board Policy 3460: Financial Reports and Accountability further states:

“If district conditions predict fiscal distress or indicate that the district might not be able to meet its fiscal obligations, the Board and Superintendent or designee shall act quickly to identify and resolve these conditions. The Board shall work cooperatively with the County Superintendent of Schools to improve the district's fiscal health and may contract with an external individual or organization to advise the district on fiscal matters.”; and

WHEREAS, one factor the State and County Offices of Education use to assess fiscal distress is the school district’s ability to maintain a minimum reserve for economic uncertainties for the current and two subsequent fiscal years; and

WHEREAS, Hayward Unified School District is within the Average Daily Attendance range of 1,001 to 30,000, thereby requiring a minimum reserve for economic uncertainties of 3% of the combined General Fund; and

WHEREAS, at the June 24, 2020 Board Meeting, the Board adopted the 2020-21 Budget reflecting a projected necessary reduction of \$15.0M for 2022-23 to meet the required minimum reserve for economic uncertainty; and

WHEREAS, at the December 14, 2020 Board Meeting, the Board approved the 2020-21 First Interim Budget with a Qualified Certification, reflecting a projected necessary reduction of \$20.0M for 2022-23 to meet the required minimum reserve for economic uncertainty; and

WHEREAS, the Alameda County Office of Education informed the Board on January 15, 2021 that it concurs with the District’s Qualified Certification and that a Board resolution formally acknowledging the Board’s commitment to maintaining the fiscal solvency of the District would be required within 30 days; and

WHEREAS, at the February 10, 2021 Board Meeting, the Board adopted Resolution 2021-27, Board Commitment to Expenditure Reduction Supplemental Certification to address the potential need for reductions for 2021-22; and

WHEREAS, at the March 10, 2021 Board Meeting, the Board approved the 2020-21 Second Interim Financial Report reflecting a projected necessary reduction of \$15.375M for 2022-23 to meet the required minimum reserve for economic uncertainty; and

WHEREAS, a public hearing of the LCAP and 2021-22 Budget were held at the June 9, 2021 Board Meeting, which included a projected necessary reduction of \$10.5M for 2022-23 to meet the required minimum reserve for economic uncertainty; and

WHEREAS, the 2020-21 Estimated Actuals projects ending the year with a 3.33% unrestricted excess reserve percentage, or over \$12.0M, and this reserve beyond the minimum 3.0% is needed to cover a \$7.0M unrestricted deficit for 2021-22 to maintain key programs and services during this time of uncertainty and reduce the projected necessary reduction for 2022-23, thereby establishing a balanced budget in 2023-24; and

WHEREAS, key updates to the projected necessary reduction of \$10.5M for 2022-23 will be updated by August 15, 2021 as part of the Revised Budget, by September 15, 2021 as part of the 2020-21 Unaudited Actuals, by December 15, 2021 as part of the 2021-22 First Interim Report, and by February 15, 2021 as part of the review of a detailed plan of action during the Board Budget Workshop; and

NOW, THEREFORE, BE IT RESOLVED that in accordance with Board Policy 3460, the Board commits to take action or set of actions by March 15, 2022 for the school district to meet the State minimum reserve for economic uncertainty in 2022-23.

PASSED AND ADOPTED by the following called vote this: **June 23, 2021.**

AYES: _____

NOES: _____

ABSTENTIONS: _____

ABSENT: _____

Clerk, Board of Education
Hayward Unified School District
Alameda County, State of California



Dr. Matt Wayne, Superintendent

24411 Amador Street, Hayward, CA 94544 T 510.784.2600

**BOARD OF EDUCATION RESOLUTION 2122-28
IMPLEMENTATION OF THE OPERATIONAL SUSTAINABILITY
STRATEGIC PLAN INITIATIVE BEGINNING IN 2022-23**

Whereas, Board Policy 0000: Vision, calls for the Governing Board to adopt a long-range vision that sets direction for the district which is focused on student learning and describes what the Board wants its schools to achieve; and

Whereas, the Board adopted its long-range vision, mission, philosophy, and priorities on June 24, 2019 through the 2019-2022 Strategic Plan and “A key purpose of creating this plan is to ensure that our community understands and agrees with the work we need to do to achieve our goal”; and

Whereas, the mission of the district as outlined in the 2019-2022 Strategic Plan is that “We draw from our community’s rich diversity in order to create an engaging and equitable educational environment, delivered in a safe and supportive environment.”; and

Whereas, to meet the mission of the district, a comprehensive plan is needed to:

- increase access to safe, modernized learning spaces for all students,
- expand access to preschool and dual language immersion programs,
- address staffing shortages and facility limitations to improve the educational experience,
- strategically invest limited resources to serve the most students, and
- within a balanced budget to create long-term continuity and stability for students, families, staff, and the community; and

Whereas, one of the strategic initiatives of the Strategic Plan is Operational Sustainability and its vision of success is that “The District will use resources, including facilities, efficiently and effectively to support our educational community.”; and

Whereas, Operational Sustainability called for the district to “Conduct a comprehensive analysis of facilities, capacity, programs (i.e. bilingual programs) versus enrollment trends to better serve our own educational community.”; and

Whereas, Board Policy 1000: Concepts and Roles states that, “The Governing Board desires to represent the community and provide leadership in addressing community issues related to education. In order to identify community concerns and enlist support for the schools, the Board shall establish effective two-way communication systems between schools and the community.”; and

Whereas, Board Policy 1220: Citizen Advisory Committee states that, “The Governing Board recognizes that citizen advisory committees enable the Board to better understand the interests and concerns of the community. As the need arises, the Board may establish citizen advisory committees to consider school problems, needs and issues. Advisory committees shall serve in a strictly advisory capacity and shall not act as policy-making bodies.”; and

Whereas, to assist with the Operational Sustainability comprehensive analysis, the Board approved on December 11, 2019, the assembling of a 30 member committee called the School Usage Design Team, composed of 50% staff and union representatives and 50% community, parents, and students to be this advisory committee; and

Whereas, the School Usage Design Team's scope under Phase I was to analyze demographic, enrollment, facility, and program data and establish criteria to determine the most efficient and effective use of our resources, and the criteria could lead to changes in policy, boundaries, programs, and school closure; and

Whereas, under Phase I the School Usage Design Team met a total of 10 times from January 30, 2020 through June 10, 2021, with a brief pause during the pandemic, and completed its work of establishing criteria and approving its report on August 19, 2021, that was ultimately presented to the Board on September 28, 2021; and

Whereas, the criteria established by the School Usage Design Team is noted below:

- 1) Student Safety,
- 2) Site Upgrades,
- 3) Student Success,
- 4) Technology Needs,
- 5) Signature Programs,
- 6) Repairs Needed, and
- 7) Special Education Classrooms; and

Whereas, the district would develop an initial set of recommendations informed by the work in Phase I and then reestablished the School Usage Design Team where the scope for Phase II would focus on: responding to the initial recommendations, help analyze the community feedback, review revised recommendations, and reach consensus as a School Usage Design Team on its position regarding the proposal that the district will bring forward to the Board; and

Whereas, the criteria established by the School Usage Design Team was one set of factors used by the district to establish a set of initial recommendations and additional factors are noted below:

- 1) Criteria established by the School Usage Design Team,
- 2) Student enrollment, student mobility, and population changes in the community,
- 3) Building utilization rates,
- 4) Geographic location of each property in relation to other schools,
- 5) Potential alternative uses of the property, and
- 6) Availability of receiving schools to offer students an improved experience; and

Whereas, the Board held an Operational Sustainability Workshop on July 28, 2021 where the Board reviewed the Operational Sustainability Strategic Initiative, Enrollment data, Student Exit data, Financial data, and Facilities data, then reaffirmed the December 11, 2019, Board direction to bring recommendations to the Board based on identified criteria for changes in boundaries, programs, and school closures, consolidations, or repurposing; and

Whereas, student enrollment has declined significantly (25% or over 6,000) over the past 20 years and demographic projections indicate further declines in the foreseeable future; and

Whereas, Board Policy 3100: Budget, states that, “The Governing Board recognizes its critical responsibility for adopting a sound budget for each fiscal year which is aligned with the district's vision, goals, and priorities, local control and accountability plan (LCAP), and other comprehensive plans. The district budget shall guide decisions and actions throughout the year and shall serve as a tool for monitoring the fiscal health of the district.”; and

Whereas, the Board adopted Resolution 2122-08: Board Commitment to Expenditure Reduction due to the 2021-22 Adopted Budget reflecting a projected necessary reduction of \$10.5M for 2022-23; and

Whereas, since the adoption of Resolution 2122-08, the district has further declined in enrollment and the projected necessary reduction for 2022-23 is now \$14.4M as reflected in the October 27, 2021, Budget Update Board item; and

Whereas, at the October 27, 2021 Board meeting, the Alameda County Office of Education commended the expenditure reductions and budget solutions the Board made previously to maintain fiscal solvency:

- \$4.0M in ongoing reductions for 2018/19 after the ACOE conditionally approved the district’s budget,
- \$5.2M in one-time and \$1.2M in ongoing savings for 2019/20,
- \$9.1M in ongoing reductions for 2020/21,

and emphasized further budget balancing solutions will be needed as a result of the enrollment declines to maintain local decision making and local governance; and

Whereas, Board Policy 7000: Concepts and Roles states that, “The Governing Board recognizes that one of its major responsibilities is to provide healthful, safe and adequate facilities that enhance the instructional program. The Board shall endeavor to make the provision of adequate school facilities a priority in the district. Because the schools serve as a focal point for the community, the Board shall also strive to ensure that district facilities fit harmoniously and attractively into their neighborhoods and have flexibility of design to meet future educational and community needs.”; and

Whereas, Board Policy 7110: Facilities Master Plan, states that, “The Governing Board recognizes the importance of long-range planning for school facilities in order to address changes in student enrollment and in the district's educational program needs.”; and

Whereas, the 2021 Facilities Master Plan outlines:

- \$905 million in facilities needs over the next ten years across the district,
- 27 of the 37 properties identified are over 60 years old,
- repairing these schools without upgrades averages \$10M per property; and

Whereas, at the September 28, 2021 Board Meeting, the district presented:

1. the Operational Sustainability Status Report, Part 1: Comprehensive Analysis

- of Facilities, Capacity, Programs versus Enrollment Trends to Better Serve Our Own Educational Community, documenting the work of the School Usage Design Team under Phase I,
- 2. the 2021 Facilities Master Plan Update, and
- 3. the work of the School Usage Design Team for Phase II and engagement process once the district releases an initial set of recommendations for Operational Sustainability; and

Whereas, the district released the set of initial recommendations for Operational Sustainability on October 1, 2021 and the district held school and community meetings from October 6 to November 3, town hall meetings occurred October 18, 19, 20, and 26, conducted a survey that closed on November 3, published a dedicated webpage and email address for the community to stay up to date and share feedback; and

Whereas, the district developed a revised set of recommendations that was released on November 5, held a town hall meeting to review the revised set of recommendations on November 9, and published a set of Board Recommendations for Operational Sustainability on November 12, 2021; and

Whereas, the the Board of Education is being presented with Recommendations for Operational Sustainability (collectively, the “Project”) that include:

1. Closure of Bowman Elementary at 520 Jefferson Street, Hayward, CA 94544 at the end of the 2021-22 school year,
2. Closure of Strobridge Elementary at 21400 Bedford Drive, Hayward, CA 94546 at the end of the 2021-22 school year,
3. Relocation of staff and preschool classes currently at the Student Information & Assessment Center at 27211 Tyrrell Avenue, Hayward, CA 94544 at the end of the 2021-22 school year to existing elementary schools,
4. Relocation of preschool classes currently at the Parent Resource HUB at 24823 Soto Road, Hayward, CA 94544 at the end of the 2021-22 school year to existing elementary schools,
5. Limit enrollment of students for the 2022-23 school year only to current students attending Glassbrook Elementary at 975 Schafer Road, Hayward, CA 94544, then subsequently closing Glassbrook Elementary after the 2022-23 school year,
6. Limit enrollment of students for the 2022-23 school year only to current students attending Anthony W. Ochoa Middle at 2121 Depot Road, Hayward, CA 94545, then subsequently closing Anthony W. Ochoa Middle after the 2022-23 school year,
7. School / Program Relocations with an implementation plan to the Board by June 2023:
 - a. Relocation of the Helen Turner Children’s Center to existing elementary schools and closure of the existing campus at 23640 Reed Way, Hayward, CA 94541 at the end of the 2023-24 school year,
 - b. Relocation of the Brenkwitz Continuation High School and the Hayward Adult School to the former Anthony W. Ochoa Middle campus at 2121 Depot Road, Hayward, CA 94545 and closure of the existing campus at 22100 Princeton Street, Hayward, CA 94541 at the end of the 2023-24 school year,

- c. Relocation of Faith Ringgold School of the Arts and Science and closure of the existing campus at 1570 Ward Street, Hayward, CA 94541 at the end of the 2023-24 school year,
- d. Relocation of Bret Harte Middle School and closure of the existing campus at 1047 E Street, Hayward, CA 94541 at the end of the 2023-24 school year; and

Whereas, the Project constitutes a project for purposes of the California Environmental Quality Act (Pub. Resources Code § 21000, et seq., (“CEQA”)); and

Whereas, Public Resources Code section 21080.18 provides that CEQA does “not apply to the closing of any public school in which kindergarten or any of grades 1 through 12 is maintained or the transfer of students from that public school to another school if the only physical changes involved are categorically exempt”; and

Whereas, the district has considered the effects of the Project and has determined that the Project will not have any significant effect on the environment; and

Whereas, as referenced in the Board item materials, no physical changes are anticipated to result from the Project, thus the statutory exemption contained in Public Resources Code section 21080.18 applies to the Project; and

Whereas, that the CEQA Guidelines (Cal. Code Regs. tit. 14, §§ 1500, et seq.) exempt from CEQA evaluation projects which consist of minor additions to existing schools within existing school grounds where the addition does not increase original student capacity by more than 25% of ten classrooms, whichever is less (CEQA Guidelines, § 15314). This change in capacity will not occur as a result of the Project, and therefore the Project is categorically exempt; and

Whereas, the only physical change is the location of students and staff, thus the Project is statutorily exempt from CEQA under Public Resources Code section 21080.18 and categorically exempt under State CEQA Guidelines section 15314; and

Whereas, the Project does not involve any of the following and so is eligible for a categorical exemption as described above under State CEQA Guidelines section 15300.2:

- (a) the cumulative impact of successive projects of the same type in the same place, which over time are significant;
- (b) an activity where there is a reasonable possibility that the activity will have a significant effect on the environment due to unusual circumstances;
- (c) a project which may result in damage to scenic resources, including but not limited to trees, historic buildings, rock outcroppings or similar resources, within a highway officially designated as a state scenic highway;
- (d) a hazardous waste site which is included on any list compiled pursuant to Section 65962.5 of the Government Code;
- (e) a project which may cause a substantial adverse change in the significance of a historical resource; and

Whereas, that the CEQA Guidelines also exempt from further CEQA review those activities that are covered by the general rule that CEQA applies only to projects which

have the potential for causing a significant effect on the environment. Where it can be seen with certainty that there is no possibility that the activity in question may have a significant effect on the environment, the activity is not subject to CEQA (the “Common Sense Exemption”); and

Whereas, upon a determination that the Project is exempt from CEQA, the district is entitled to file a Notice of Exemption with the County Clerk pursuant to California Code of Regulations, Title 14, section 15062.

NOW, THEREFORE, IT IS RESOLVED BY THE BOARD OF EDUCATION OF THE HAYWARD UNIFIED SCHOOL DISTRICT, ALAMEDA COUNTY, CALIFORNIA, AS FOLLOWS:

Recitals. The District's Board of Education finds that the foregoing recitals are true and correct.

Operational Sustainability Recommendations. Based on all of the information and criteria considered, and in order for the district to help meet its mission to create an engaging and equitable educational environment, delivered in a safe and supportive environment, the Board hereby determines and directs the following (collectively, the "Project"):

PHASE I

1. Closure of Bowman Elementary at 520 Jefferson Street, Hayward, CA 94544 at the end of the 2021-22 school year,
2. Closure of Strobridge Elementary at 21400 Bedford Drive, Hayward, CA 94546 at the end of the 2021-22 school year,
3. Relocation of staff and preschool classes currently at the Student Information & Assessment Center at 27211 Tyrrell Avenue, Hayward, CA 94544 at the end of the 2021-22 school year to existing elementary schools,
4. Relocation of preschool classes currently at the Parent Resource HUB at 24823 Soto Road, Hayward, CA 94544 at the end of the 2021-22 school year to existing elementary schools,

PHASE II

The Board of Education tabled the following action pending stakeholder conversations that take a "solutions team" approach to develop consensus for the subsequent years:

5. Limit enrollment of students for the 2022-23 school year only to current students attending Glassbrook Elementary at 975 Schafer Road, Hayward, CA 94544, then subsequently closing Glassbrook Elementary after the 2022-23 school year,
6. Limit enrollment of students for the 2022-23 school year only to current students attending Anthony W. Ochoa Middle at 2121 Depot Road, Hayward, CA 94545, then subsequently closing Anthony W. Ochoa Middle after the 2022-23 school year,
7. School / Program Relocations with an implementation plan to the Board by June 2023:
 - a. Relocation of the Helen Turner Children's Center to existing elementary schools and closure of the existing campus at 23640 Reed Way, Hayward, CA 94541 at the end of the 2023-24 school year,
 - b. Relocation of the Brenkwitz Continuation High School and the Hayward Adult School to the former Anthony W. Ochoa Middle campus at 2121 Depot Road, Hayward, CA 94545 and closure of the existing campus at 22100 Princeton Street, Hayward, CA 94541 at the end of the 2023-24 school year,
 - c. Relocation of Faith Ringgold School of the Arts and Science and closure of the existing campus at 1570 Ward Street, Hayward, CA 94541 at the end of the 2023-24 school year,
 - d. Relocation of Bret Harte Middle School and closure of the existing

campus at 1047 E Street, Hayward, CA 94541 at the end of the 2023-24 school year.

CEQA Notice of Exemption. The Board hereby finds that the Project will not have a significant effect on the environment. The Project is hereby found to be exempt from the requirements of CEQA pursuant to Public Resources Code section 21080.18 and CEQA Guidelines section 15314, as set forth above. District staff are hereby authorized and directed to prepare and file a Notice of Exemption for the Project in accordance with CEQA and the State CEQA Guidelines, and the findings set forth in this Resolution.

Realignment of Attendance Areas. The Board hereby directs and authorizes the Superintendent to develop an implementation plan to ensure the smooth reassignment and transition of students to new schools as outlined in this Resolution. The Superintendent is authorized and directed to prepare and issue new school assignment letters to notify affected students and parents of this decision, their new neighborhood school assignment, to prepare new attendance boundary maps reflecting the closure decision, to notify staff, and take any other related action deemed necessary or appropriate to implement the Board's decision.

Establishment of a 7-11 Advisory Committee. The Board hereby directs staff to initiate the recruitment of an advisory committee pursuant to Education Code 17388 to advise the governing board in the development of districtwide policies and procedures governing the use or disposition of school buildings, space, or property that is not needed for school purposes.

Delegation of Authority. The Superintendent, Associate Superintendent, Assistant Superintendents, or any other designee thereof is hereby authorized and directed to do any and all things which they may deem necessary or advisable in order to consummate the transactions herein authorized and otherwise to carry out, give effect to and comply with the terms and intent of this Resolution.

Effective Date. This Resolution shall take effect from and after its date of adoption.

PASSED AND ADOPTED by the following called vote this: **November 17, 2021.**

Date

President of the Board of Trustees
Hayward Unified School District

VOTE: 5 - 0 - 0

ATTESTED TO:

Clerk of the Board of Trustees
Hayward Unified School District



Dr. Matt Wayne, Superintendent

24411 Amador Street, Hayward, CA 94544 T 510.784.2600

**BOARD OF EDUCATION RESOLUTION 2122-29
BOARD COMMITMENT TO EXPENDITURE REDUCTION
SUPPLEMENTAL CERTIFICATION**

WHEREAS, Board Policy 3460: Financial Reports and Accountability states:

“The Governing Board is committed to ensuring public accountability and the fiscal health of the district. The Board shall adopt sound fiscal policies, oversee the district’s financial condition, and continually evaluate whether the district’s budget and financial operations support the district’s goals for student achievement.”; and

WHEREAS, Board Policy 3460: Financial Reports and Accountability further states:

“If district conditions predict fiscal distress or indicate that the district might not be able to meet its fiscal obligations, the Board and Superintendent or designee shall act quickly to identify and resolve these conditions. The Board shall work cooperatively with the County Superintendent of Schools to improve the district’s fiscal health and may contract with an external individual or organization to advise the district on fiscal matters.”; and

WHEREAS, one factor the State and County Offices of Education use to assess fiscal distress is the school district’s ability to maintain a minimum reserve for economic uncertainties for the current and two subsequent fiscal years; and

WHEREAS, Hayward Unified School District is within the Average Daily Attendance range of 1,001 to 30,000, thereby requiring a minimum reserve for economic uncertainties of 3% of the combined General Fund; and

WHEREAS, at the June 24, 2020 Board Meeting, the Board adopted the 2020-21 Budget reflecting a projected necessary reduction of \$15.0M for 2022-23 to meet the required minimum reserve for economic uncertainty; and

WHEREAS, at the December 14, 2020 Board Meeting, the Board approved the 2020-21 First Interim Budget with a Qualified Certification, reflecting a projected necessary reduction of \$20.0M for 2022-23 to meet the required minimum reserve for economic uncertainty; and

WHEREAS, at the March 10, 2021 Board Meeting, the Board approved the 2020-21 Second Interim Financial Report reflecting a projected necessary reduction of \$15.375M for 2022-23 to meet the required minimum reserve for economic uncertainty; and

WHEREAS, a public hearing of the LCAP and 2021-22 Budget were held at the June 9, 2021 Board Meeting, which included a projected necessary reduction of \$10.5M for 2022-23 to meet the required minimum reserve for economic uncertainty; and

WHEREAS, the Board approved the allocation of \$32.975M in ESSER III funding through 2023-24 as part of the ESSER III plan and was provided a Budget Update on October 27, 2021 outlining the projected necessary reduction of \$14.4M was needed for 2022-23 as a result of a larger than anticipated decline in enrollment; and

WHEREAS, the Board amended, then approved, Resolution 2122-28 Implementation of the Operational Sustainability Strategic Initiative on November 17, 2021 resulting in general fund savings that can be factored into the 2021-22 1st Interim Financial Report; and

NOW, THEREFORE, BE IT RESOLVED that in accordance with Board Policy 3460, the Board:

- submits a Qualified certification for the 2021-22 1st Interim Financial Report due to the current projected inability to meet its obligations in the future;
- commits to take action or set of actions by March 15, 2022 for the school district to meet the State minimum reserve for economic uncertainty in 2022-23;
- designates authority to the Superintendent to amend the ESSER III Plan as a potential measure to meet the State minimum reserve for economic uncertainty in 2022-23 and to provide regular updates if this measure is necessary; and
- shall hold a Budget Workshop in February 2022 to provide direction on the 2022-23 Budget Development process after receiving information on what impacts of the 2022-23 Governor's Budget Proposal from January has on the finances of the district.

PASSED AND ADOPTED by the following called vote this: **December 14, 2021.**

AYES: _____

NOES: _____

ABSTENTIONS: _____

ABSENT: _____

Clerk, Board of Education
Hayward Unified School District
Alameda County, State of California



Dr. Matt Wayne, Superintendent

24411 Amador Street, Hayward, CA 94544 T 510.784.2600

**BOARD OF EDUCATION RESOLUTION 2122-38
7-11 ADVISORY COMMITTEE BYLAWS AND
BOARD GOALS FOR PROPERTY SURPLUS**

Whereas, Board Policy 0000: Vision, calls for the Governing Board to adopt a long-range vision that sets direction for the district which is focused on student learning and describes what the Board wants its schools to achieve; and

Whereas, the Board adopted its long-range vision, mission, philosophy, and priorities on June 24, 2019 through the 2019-2022 Strategic Plan and “A key purpose of creating this plan is to ensure that our community understands and agrees with the work we need to do to achieve our goal”; and

Whereas, the mission of the district as outlined in the 2019-2022 Strategic Plan is that “We draw from our community’s rich diversity in order to create an engaging and equitable educational environment, delivered in a safe and supportive environment.”; and

Whereas, to meet the mission of the district, a comprehensive plan is needed to:

- increase access to safe, modernized learning spaces for all students,
- expand access to preschool and dual language immersion programs,
- address staffing shortages and facility limitations to improve the educational experience,
- strategically invest limited resources to serve the most students, and
- within a balanced budget to create long-term continuity and stability for students, families, staff, and the community; and

Whereas, one of the strategic initiatives of the Strategic Plan is Operational Sustainability and its vision of success is that “The District will use resources, including facilities, efficiently and effectively to support our educational community.”; and

Whereas, Operational Sustainability called for the district to “Conduct a comprehensive analysis of facilities, capacity, programs (i.e. bilingual programs) versus enrollment trends to better serve our own educational community.”; and

Whereas, Board Policy 1000: Concepts and Roles states that, “The Governing Board desires to represent the community and provide leadership in addressing community issues related to education. In order to identify community concerns and enlist support for the schools, the Board shall establish effective two-way communication systems between schools and the community.”; and

Whereas, Board Policy 1220: Citizen Advisory Committee states that, “The Governing Board recognizes that citizen advisory committees enable the Board to better understand the interests and concerns of the community. As the need arises, the Board may establish citizen advisory committees to consider school problems, needs and issues. Advisory committees shall serve in a strictly advisory capacity and shall not act as policy-making bodies.”; and

Whereas, Education Code section 17388 provides that the Board, prior to the sale, lease, or rental of any excess real property, except rentals not exceeding 30 days, shall, appoint a district advisory committee to advise the governing board in the development of districtwide policies and procedures governing the use or disposition of school buildings or space in school buildings which is not needed for school purposes; and

Whereas, Education Code section 17389 provides that the committee shall consist of not less than seven (7) nor more than eleven (11) members, and shall be representative of the following:

- A. the ethnic, age group, and socioeconomic composition of the district;
- B. the business community;
- C. landowners or renters with preference to be given to representatives of neighborhood associations;
- D. teachers;
- E. administrators;
- F. parents of students; and
- G. persons with expertise in environmental impact, legal contracts, building codes, and land use planning; and

Whereas, Education Code section 17390 provides that the committee shall:

- A. Review the projected school enrollment and other data as provided by the district to determine the amount of surplus space and real property;
- B. Establish a priority list of use of surplus space and real property that will be acceptable to the community;
- C. Cause to have circulated throughout the attendance area a priority list of surplus space and real property and provide for hearings or community input to the Committee on acceptable uses of space and real property, including the sale or lease of surplus real property for child care development purposes pursuant to Section 17458;
- D. Make a final determination of limits of tolerance of use of space and real Property;
- E. Forward to the Board of Trustees a report recommending uses of surplus space and real property.

Whereas, Board Policy 7000: Concepts and Roles states that, “The Governing Board recognizes that one of its major responsibilities is to provide healthful, safe and adequate facilities that enhance the instructional program. The Board shall endeavor to make the provision of adequate school facilities a priority in the district. Because the schools serve as a focal point for the community, the Board shall also strive to ensure that district facilities fit harmoniously and attractively into their neighborhoods and have flexibility of design to meet future educational and community needs.”; and

Whereas, the January 26, 2022 Board Facilities Workshop outlined the following properties for the 7-11 Advisory Committee to review:

- Former Bidwell Elementary, 175 Fairway Street
- Former Bowman Elementary, 520 Jefferson Street
- Former Cherryland Site, 585 Willow Avenue
- Former Student Information & Assessment Center at 27211 Tyrrell Avenue
- Former Strobridge Elementary at 21400 Bedford Drive

- Highland Site, 2021 Highland Boulevard
- Laurel Site, 2652 Vergil Court
- Piexoto Site, 29150 Ruus Road; and

Whereas, Board Policy 7110: Facilities Master Plan, states that, “The Governing Board recognizes the importance of long-range planning for school facilities in order to address changes in student enrollment and in the district's educational program needs.”; and

Whereas, the Board received an updated Facilities Master Plan at the September 28, 2021 Board meeting which outlined \$905M in needs; and

Whereas, the Board held an Operational Sustainability Workshop on July 28, 2021 where the Board reviewed the Operational Sustainability Strategic Initiative, Enrollment data, Student Exit data, Financial data, and Facilities data, then reaffirmed the December 11, 2019, Board direction to bring recommendations to the Board based on identified criteria for changes in boundaries, programs, and school closures, consolidations, or repurposing; and

Whereas, student enrollment has declined significantly (25% or over 6,000) over the past 20 years and demographic projections indicate further declines in the foreseeable future; and

Whereas, the surplus and disposal of property not needed for school purposes can have the following impacts:

- Maximize underutilized resources to generate one-time and/or ongoing revenues that can better support the strategic plan;
- Reduce the costs and needs outlined in the 2021 Facilities Master Plan;
- Collaborate and align goals with local municipalities to support the community overall;
- Create affordable housing, workforce housing, and/or other residential housing opportunities;
- Create mixed-use and social impact projects to better support the community; and

NOW, THEREFORE, BE IT RESOLVED that in accordance with

Recitals. The District’s Board of Education finds that the foregoing recitals are true and correct.

Board Goals of Surplus Property. The Board hereby communicates the following goals for consideration when surplusizing property:

- Prioritize HUSD students access to our best facilities
- Maximize revenues to invest in modern facilities
- Develop strategies to bring in ongoing revenue and support district goals (i.e. teacher housing to recruit and retain staff)
- Collaborate and align goals with other local municipalities (i.e. affordable housing in Hayward)

- Support land use for a positive social impact (e.g. The Covenant House project)

Establishment of a 7-11 Advisory Committee. The Board hereby directs staff to initiate the recruitment of an advisory committee pursuant to Education Code 17388 to advise the governing board in the development of districtwide policies and procedures governing the use or disposition of school buildings, space, or property that is not needed for school purposes, currently identified as:

- Former Bidwell Elementary, 175 Fairway Street
- Former Bowman Elementary, 520 Jefferson Street
- Former Cherryland Site, 585 Willow Avenue
- Former Student Information & Assessment Center at 27211 Tyrrell Avenue
- Former Strobridge Elementary at 21400 Bedford Drive
- Highland Site, 2021 Highland Boulevard
- Laurel Site, 2652 Vergil Court
- Piexoto Site, 29150 Ruus Road

7-11 Advisory Committee Bylaws. The Board directs the 7-11 Advisory Committee to comply with Education Code section 17387 et seq., and follow the bylaws of the committee set forth by the Board through Exhibit A.

Delegation of Authority. The Superintendent, Assistant Superintendent, or any other designee thereof is hereby authorized and directed to do any and all things which they may deem necessary or advisable in order to consummate the transactions herein authorized and otherwise to carry out, give effect to and comply with the terms and intent of this Resolution.

Effective Date. This Resolution shall take effect from and after its date of adoption.

PASSED AND ADOPTED by the following called vote this: **February 23, 2022.**

February 23, 2022

Date



President of the Board of Trustees

AYES: _____5-0-0_____

NOES: _____

ABSTENTIONS: _____

ABSENT: _____



HAYWARD UNIFIED SCHOOL DISTRICT

RESOLUTION NO. 2122-43 SUPPORT OF “ARTS AND MUSIC EDUCATION IN PUBLIC SCHOOLS” CALIFORNIA STATEWIDE BALLOT MEASURE

WHEREAS, Arts Education has been shown to support cognitive development. From a young age, the arts engage all the senses and wire the brain for successful learning by developing motor skills and spatial reasoning, as well as bolstering both memory and language acquisition; and

WHEREAS, Music and arts are linked to supporting students' mental well-being, in turn developing students who are more engaged and resilient. The arts build emotional awareness and foster empathy, skills critical for success and wellbeing during and beyond the PreK-12 years; and

WHEREAS, Arts have been shown to support ongoing school readiness and educational outcomes, with studies finding strong correlations to both math and reading skills. Arts education has also been linked to improved school attendance and individual student self-confidence and motivation to learn, particularly among low-income and other vulnerable students; and

WHEREAS Students from low-income backgrounds with an arts education are less likely to drop out of school, more likely to receive a research degree, and more inclined to pursue a professional career; and

WHEREAS, This measure will increase access and equity by providing increased resources to all schools as well as additional amounts to schools which serve students from families who are struggling to get by, particularly students of color; and

WHEREAS, California is home to the world's creative economy, supporting 2.6 million jobs alone in our state. There is a need to support California's youth by providing access to arts and music programs to help prepare them for the future. This effort will help create and increase the diversity of the creative economy; and

NOW, THEREFORE BE IT RESOLVED, that the Board of the Hayward Unified School District join with other teachers, artists, musicians, entrepreneurs and Arts Organizations throughout California who support the statewide ballot measure “ARTS AND MUSIC EDUCATION IN PUBLIC SCHOOLS” that would increase arts and music education for students in PreK-12 public schools in California.

ADOPTED by unanimous vote this: **March 23, 2022**

A handwritten signature in black ink, appearing to be a stylized 'H' or similar monogram.



Dr. Matt Wayne, Superintendent

24411 Amador Street, Hayward, CA 94544 T 510.784.2600

2122-46, RESOLUTION ADOPTION OF DEVELOPMENT FEES ON RESIDENTIAL AND COMMERCIAL AND INDUSTRIAL DEVELOPMENT TO FUND THE CONSTRUCTION OR RECONSTRUCTION OF SCHOOL FACILITIES

WHEREAS, Education Code section 17620 et seq. and Government Code section 65995, authorize the governing board of any school district to levy a fee, charge, dedication, or other form of requirement (hereinafter “fee” or “fees”), in the maximum amounts specified therein, against residential, commercial and industrial development projects occurring within the boundaries of the district (hereinafter “development”), for the purpose of funding the construction or reconstruction of school facilities; and

WHEREAS, this Board has previously resolved to levy fees on development projects pursuant to this authority; and

WHEREAS, Government Code section 65995 provides that the maximum fees which may be levied on development projects shall be increased in 2000 and every two years thereafter according to the adjustment for inflation set forth in the statewide cost index for Class B construction as determined by the State Allocation Board “SAB” and to become effective at its January meeting; and

WHEREAS, the SAB at its February 23, 2022 meeting, set the maximum fee to \$4.79 per square foot for residential development and to \$0.78 per square foot for commercial/industrial development; and

WHEREAS, the new Fees are an increase of what is currently being collected by Hayward Unified School District. A copy of the Study is attached hereto, marked Exhibit "A," and incorporated herein by this reference; and

WHEREAS, in the judgment of this Board it is necessary and appropriate, and in the best interests of the District and its students, to levy fees for the purpose of funding the construction or reconstruction of school facilities necessary to serve the students generated by new development occurring within the District;

NOW, THEREFORE, BE IT FOUND, DETERMINED, AND RESOLVED BY THE BOARD OF EDUCATION OF HAYWARD UNIFIED SCHOOL DISTRICT, ALAMEDA COUNTY, CALIFORNIA, AS FOLLOWS:

1. The foregoing recitals are true and correct.
2. This Board approves and adopts the Study and recommendation of the District Superintendent, or designee, to levy fees in the maximum amounts authorized on new residential, commercial and industrial development that occurs within the District, and based upon the Study and recommendations, and upon all other written and oral information presented to this Board concerning this matter, makes the following findings:

- a. The purpose of the fees is to finance the construction and



Dr. Matt Wayne, Superintendent

24411 Amador Street, Hayward, CA 94544 T 510.784.2600

reconstruction of school facilities in order to provide adequate school facilities for the students of the District who will be generated by new residential and commercial/industrial development taking place in the District.

- b. The construction or reconstruction of school facilities is necessary to create updated, adequate, appropriate classroom space and academic support facilities for the following reasons:
 - i. New residential and commercial and industrial development is projected to occur within the District within the next five years which will generate school-aged children.
 - ii. Students projected from new development will impact and increase the need of the District to create updated, adequate, appropriate classroom space and academic support facilities.
 - iii. Existing school facilities in the District are in need of, or will be in need of, reconstruction or modernization. New development will generate students who will attend District schools and be housed in existing facilities. These students cannot be housed without upgrading existing school facilities, ultimately making reconstruction or modernization of such facilities necessary.
 - iv. Both existing students and new students generated by future development occurring within the district will need to be housed and served in existing school facilities, as well as new and additional school facilities necessary to serve the projected student population.
 - v. As commercial and industrial development occurs, new jobs are created. Many of the people hired for these jobs move into the community, thereby increasing the need for residential development which generates additional students adding to the impact on the school facilities of the District. The maximum fee that can be levied against residential development is insufficient to cover the full cost of the new or reconstructed school facilities needed by the district to house students generated from new residential development, and therefore justifies a separate fee against commercial and industrial development in the maximum amount allowed by law.
- c. Without the addition of new school facilities and/or the reconstruction and modernization of existing facilities, the District will be unable to adequately house and serve additional students generated by new development which will impair or adversely impact the normal functioning of educational programs and services of the District.
- d. The District has no, or limited local revenue sources available for



Dr. Matt Wayne, Superintendent

24411 Amador Street, Hayward, CA 94544 T 510.784.2600

funding the construction or reconstruction of school facilities attributable to new development;

- e. The fees adopted herein bear a reasonable relationship to the need for, and the estimated cost of, the construction or reconstruction of school facilities attributable to the type of new development on which the fees will be imposed.
 - f. The cost of providing for the construction and/or reconstruction of school facilities attributable to the type of new development occurring in the District will exceed the revenues reasonably anticipated from fees.
 - g. Existing students will benefit from the use of developer fees for new school facilities. Conversely, students generated from new development will occupy existing school facilities and will benefit from the use of fees to reconstruct or modernize those facilities. Therefore, it is appropriate to use developer fees for existing facilities to the extent of the estimated use of such facilities by students generated by new development.
3. Based on the foregoing, this Board hereby determines:
- a. To levy a fee on any new or on other residential development, as described in Education Code § 17620(a), occurring within the District, in the maximum amount currently authorized by law of \$4.79 per square foot of assessable space as such space is defined in Government Code § 65995(b)(1).
 - b. To levy a fee on categories of new commercial or industrial development, as described in Education Code § 17620(a), occurring within the boundaries of the District, in the maximum amount currently authorized by law of \$0.78 per square foot of chargeable covered and enclosed space as such space is defined in Government Code § 65995(b)(2), except for Rental Self Storage facilities in which a fee of \$0.06 per square foot is justified.
4. The fee provisions of this Resolution are not exclusive, and this Board specifically reserves authority to undertake other or additional methods to finance school facilities in partial or complete substitution for, or in conjunction with, the fee provisions set forth therein, as authorized by law. This Board reserves the authority, in its discretion, to substitute the dedication of land or other form of requirement in lieu of fees to be levied pursuant to this Resolution.
5. The District intends to utilize fees for new construction of school facilities, reconstruction or modernization of existing facilities, purchase, lease or lease-purchase of portable or relocatable classrooms and related facilities as interim school facilities to house students pending the construction of



Dr. Matt Wayne, Superintendent

24411 Amador Street, Hayward, CA 94544 T 510.784.2600

permanent facilities, or the purchase of land for school facilities. This includes all associated costs to plan and execute school facilities projects including, but not limited to, architectural and engineering costs, testing and inspection costs, permits and plan checking, and other administrative costs related to the provision of school facilities. Construction, reconstruction or modernization of school facilities includes, but is not limited to, classrooms and equipment and furnishings for classrooms, and all other reasonable and customary auxiliary, accessory, adjunct, or other supportive facilities for classrooms such as restrooms, gymnasiums, administrative offices, cafeterias, libraries, multi-purpose rooms, maintenance and storage rooms, walkways, overhangs, parking lots, landscaping, and all other similar facilities. Finally, fees may be used for studies and reports necessary to make the findings and determinations required by law for the collection of fees which may include the school facilities needs analysis described in Government Code section 65995.6, for reimbursement of administrative costs to collect fees, and for such other purposes consistent with the purpose and intent of this Resolution, or authorized by law, or deemed necessary or appropriate by this governing board.

6. The Superintendent, or designee, is authorized to certify compliance of a particular development project with the fee or other requirement levied by this Board, or to certify where appropriate that a project is fully or partially exempt from fees in appropriate circumstances. Any certification of compliance for a particular residential construction project is expressly conditioned upon the continued satisfaction by that project of the requirements for that certification and failure to meet those requirements in the future may result in the revocation of such certification and enforcement of the appropriate fee requirement for the project.
7. Pursuant to Education Code § 17621(c), this board determines that the fee levied on residential development is not subject to the restrictions set forth in subdivision (a) of Government Code § 66007 and, pursuant to Education Code § 17620(b), shall be collected at the time of issuance of the building or similar permit required for a particular development project.
8. Pursuant to Government Code section 66001(d), the Superintendent or the District's designee shall review the Fund established pursuant to this Resolution for the fifth fiscal year following the first deposit of fees in the Fund, and every five years thereafter, and with respect to any portion of a fee remaining unspent five or more years after deposit, the Superintendent or the District's designee shall report to this Board which shall either make the findings required by section 66001(d) for said unspent fees, or direct the refund of such fees in the manner provided in 66001(e) and (f).
9. Pursuant to Government Code section 66001(e), the Superintendent or designee, shall advise this board whenever it appears sufficient fees have been collected to complete financing on incomplete public improvements that have been identified in the Study. This board shall then make a determination whether or not sufficient fees have been collected for a



Dr. Matt Wayne, Superintendent

24411 Amador Street, Hayward, CA 94544 T 510.784.2600

particular project, and when a determination is made by this board that sufficient fees have been collected, this Board shall identify, within 180 days of the determination, an approximate date by which the construction of the public improvement will be commenced, or shall refund the fees as provided in said section, unless the provisions of section 66001(f) are deemed to apply.

10. The fees adopted herein are effective sixty (60) days after the approval of this Resolution unless the School Board states this is an urgency due to the significant needs and impacts of the impending new housing developments and there is a 4/5ths majority vote, to cause that the imposition of fees shall take effect thirty (30) days after the date of this Resolution.

11. The Superintendent or the District's designee is hereby authorized and directed to do the following:

- a. As required by Government Code § 66006(a), to establish a separate capital facilities fund (herein "Fund") into which the fees received by the District shall be deposited and shall not be commingled with other revenues and funds of the District. The fees, and any interest earned thereon, shall be expended only for the purpose of funding the construction or reconstruction of school facilities or such other purposes as are permitted by law and authorized by this Board.
- b. If applicable, negotiate agreements with other school district(s) with common territorial boundaries ensuring that the total fees collected by each school district does not exceed the maximum fees allowed by law for residential and commercial and industrial development and providing for an equitable division of the fees with such other school district(s). As required by Education Code section § 17623(a), copies of such agreement(s) shall be transmitted to the State Allocation Board, and shall also be sent to any county or city planning agency which is calculating or collecting fees on behalf of the District.
- c. Take such further action as is necessary or appropriate to carry out the purpose and intent of this Resolution.

PASSED AND ADOPTED by the following called vote this: **April 20, 2022.**

Date



President of the Board of Trustees

AYES: 4 NOES: 1, Prada



Dr. Matt Wayne, Superintendent
24411 Amador Street, Hayward, CA 94544 T 510.784.2600

2122-59, A RESOLUTION OF THE GOVERNING BOARD OF HAYWARD UNIFIED SCHOOL DISTRICT AUTHORIZING REPLACING OLDER HIGH EMITTING DIESEL BUSES WITH ZERO-EMISSION BUSES

RESOLVED, by the Board of Trustees of the Hayward Unified School District ("District") that:

WHEREAS, the Hayward Unified School District is aware that funding is available through the Carl Moyer Program for the purchase of the cleanest available equipment, including zero-emissions school buses and charging infrastructure to support the use of these buses, and the Hayward Unified School District was offered the opportunity to fund zero-emission school bus equipment; and

WHEREAS, up to \$400,000 per bus for diesel-powered buses for zero-emission busses will be awarded matching fund amount if any will be specified in the contract agreement; and

WHEREAS, all replaced buses must be in current use and have current California Highway Patrol (CHP) certification and have a gross vehicle weight rating of greater than 14,000 pounds; and

WHEREAS, Hayward Unified School District would need to enter into a contract agreement for a period of not less than five (5) years and not more than ten (10) years depending on cost-effectiveness factors, and replacement buses must be owned and operated by the recipient for the duration of the agreement; and

WHEREAS, all buses being replaced would have to be destroyed following specific guidelines for dismantling the proof of destruction; and

NOW, THEREFORE, IT IS HEREBY DETERMINED AND RESOLVED, by the Governing Board of Hayward Unified School District that the district authorizes the Superintendent to make the application and sign assurances for the Bay Area Air Quality Management District Carl Moyer Program grant funding for the purchase of up to three (3) new buses pursuant to program requirements.

PASSED AND ADOPTED by the following called vote this: **June 8, 2022**.

6/9/22
Date


Clerk of the Board of Trustees

AYES: _____

NOES: _____

ABSTENTIONS: _____

ABSENT: _____



Dr. Matt Wayne, Superintendent

24411 Amador Street, Hayward, CA 94544 T 510.784.2600

**2223-09, DECLARING PROPERTY SURPLUS, SEEK STATE WAIVERS, AND
RECEIVE THE REPORT OF FINDINGS AND PRIORITIES FROM THE 7-11
SURPLUS PROPERTY ADVISORY COMMITTEE**

WHEREAS, the District is the owner of certain real properties that are not needed for school purposes and the District wishes to investigate the potential use or disposition of said properties; and

WHEREAS, on February 23, 2022, the Board adopted Resolution 2122-38, which set forth the Board's goals for surplus property, identified properties for priority review, and called for the establishment of a 7-11 Advisory Committee; and

WHEREAS, on March 23, 2022, the Board adopted Resolution 2122-42, which appointed the members of the 7-11 Advisory Committee; and

WHEREAS, upon appointment, the Board specifically charged the Committee with considering future use or disposition of the following properties:

- Former Bidwell Elementary, 175 Fairway Street
- Former Bowman Elementary, 520 Jefferson Street
- Former Cherryland Site, 585 Willow Avenue
- Former Student Information & Assessment Center, 27211 Tyrrell Avenue
- Former Strobridge Elementary, 21400 Bedford Drive
- Highland Site, 2021 Highland Boulevard
- Laurel Site, 2652 Vergil Court
- Piexoto Site, 29150 Ruus Road; and

WHEREAS, the 7-11 Advisory Committee met on March 24, 2022, April 19, 2022, May 3, 2022, May 16, 2022, May 26, 2022, and June 16, 2022 and allowed for public comment and input at each meeting; and

WHEREAS, during these committee meetings, District staff presented information regarding the property, enrollment, facilities and real property considerations; and

WHEREAS, based upon the information presented to the 7-11 District Advisory Committee, including public input received, the Committee prepared a report of its findings and recommendations, which is attached hereto as Appendix A and incorporated by reference; and

WHEREAS, the Board intends to seek a waiver ("Waiver") from the State Board of Education of specified sections of the Education Code, to allow the District to utilize a Request for Proposals process to allow flexibility and control by the Board in an open manner, which will allow the Board to meet its intended goals and implement specific community benefit / social impact initiatives.

NOW, THEREFORE, BE IT FOUND, DETERMINED, AND RESOLVED BY THE BOARD OF EDUCATION OF HAYWARD UNIFIED SCHOOL DISTRICT, ALAMEDA COUNTY, CALIFORNIA, AS FOLLOWS:

Recitals. The foregoing recitals are adopted as true and correct.

7-11 Committee Findings. The Board hereby accepts the report of the 7-11 Surplus Property Advisory Committee and designates the properties reviewed as exempt surplus land under the Surplus Land Act.

Delegation of Authority. The Superintendent or their designee is hereby authorized and directed to do any and all things which they may deem necessary or advisable in order to consummate the transactions herein authorized and otherwise to carryout, give effect to and comply with the terms and intent of this Resolution, including:

1. Confer with Alameda County on strategies for the Former Cherryland site;
2. Assess the feasibility of and develop a community engagement process around the committee proposal to use convert Strobridge Elementary back to a middle school and relocate Bret Harte Middle to the Strobridge campus;
3. Assess the feasibility and timeline for each of the remaining six strategies;
4. Complete the steps necessary for the Board to consider a State waiver on specified sections of the Education Code.

Effective Date. This Resolution shall take effect from and after its date of adoption.

Appendix A: Report of the 7-11 Surplus Property Advisory Committee Report.

PASSED AND ADOPTED by the following called vote this: **June 22, 2022.**

Date

Clerk of the Board of Trustees

AYES: _____
NOES: _____
ABSTENTIONS: _____
ABSENT: _____



2223-15, Approval of Seeking State Board of Education Waivers and Declaration of Intent to Lease or Sell Surplus Real Property

Whereas, Board Policy 0000: Vision, calls for the Governing Board to adopt a long-range vision that sets direction for the district which is focused on student learning and describes what the Board wants its schools to achieve; and

Whereas, the Board adopted its long-range vision, mission, philosophy, and priorities on June 24, 2019 through the 2019-2022 Strategic Plan and “A key purpose of creating this plan is to ensure that our community understands and agrees with the work we need to do to achieve our goal”; and

Whereas, the mission of the district as outlined in the 2019-2022 Strategic Plan is that “We draw from our community’s rich diversity in order to create an engaging and equitable educational environment, delivered in a safe and supportive environment.”; and

Whereas, to meet the mission of the district, a comprehensive plan is needed to:

- increase access to safe, modernized learning spaces for all students,
- expand access to preschool and dual language immersion programs,
- address staffing shortages and facility limitations to improve the educational experience,
- strategically invest limited resources to serve the most students, and
- within a balanced budget to create long-term continuity and stability for students, families, staff, and the community; and

Whereas, one of the strategic initiatives of the Strategic Plan is Operational Sustainability and its vision of success is that “The District will use resources, including facilities, efficiently and effectively to support our educational community.”; and

Whereas, Operational Sustainability called for the district to “Conduct a comprehensive analysis of facilities, capacity, programs (i.e. bilingual programs) versus enrollment trends to better serve our own educational community.”; and

Whereas, on February 23, 2022, the Board adopted Resolution 2122-38, which set forth the Board’s goals for surplus property, identified properties for priority review, and called for the establishment of a 7-11 Advisory Committee; and

Whereas, the Board adopted and communicated the following goals for surplus property:

- Prioritize HUSD students access to our best facilities
- Maximize revenues to invest in modern facilities
- Develop strategies to bring in ongoing revenue and support district goals (i.e. teacher housing to recruit and retain staff)
- Collaborate and align goals with other local municipalities (i.e. affordable housing in Hayward)
- Support land use for a positive social impact (i.e. The Covenant House project)

Whereas, on March 23, 2022, the Board adopted Resolution 2122-42, which appointed the members of the 7-11 Advisory Committee; and

Whereas, upon appointment, the Board specifically charged the Committee with considering future use or disposition of the following properties (“Properties”):

- 175 Fairway Street
- 520 Jefferson Street
- 585 Willow Avenue
- 27211 Tyrrell Avenue
- 21400 Bedford Drive
- 2021 Highland Boulevard
- 2652 Vergil Court
- 29150 Ruus Road; and

Whereas, the District is the owner of certain real properties that are not needed for school purposes and the District wishes to investigate the potential use or disposition of said properties; and

Whereas, the 7-11 Advisory Committee met on March 24, 2022, April 19, 2022, and May 3, 2022, May 16, 2022, May 26, 2022, and June 16, 2022, and allowed for public comment and input at each meeting; and

Whereas, the 7-11 Advisory Committee prepared a report to the Board (“Report”) finding that the Properties are surplus to the needs of the District, and recommending that the Board surplus the Properties for lease or sale; and

Whereas, the Properties are not, and will not upon the lease or sale thereof at the time of delivery of possession, be needed for school classroom buildings; and

Whereas, on June 22, 2022, the Board adopted Resolution 2223-09 to accept the report of the 7-11 Advisory Committee and to declare the Properties as “exempt surplus land” under the California Surplus Land Act (Gov. Code §§ 54220, *et seq.*); and

Whereas, the Board intends to seek a waiver (“Waiver”) from the State Board of Education of specified sections of the Education Code for each of the above-referenced Properties, to allow the District to utilize a Request for Proposals process to allow flexibility and control by the Board in an open manner, which will allow the Board to meet its intended goals and implement specific community benefit/social impact initiatives; and

Whereas, a true and correct copy of the of the portions of the Education Code sought to be waived and the rationale for such waiver is attached hereto as Exhibit “1” and incorporated herein by this reference; and

Whereas, the District consulted with its bargaining units and the 7-11 Advisory Committee to obtain input on the Waiver; and

Whereas, at its meeting on September 28, 2022, the Board held a public hearing to obtain input from the public and the community regarding the proposed Waivers, and notice was provided to the public in advance of the hearing; and

Whereas, the Board authorizes the District to offer the Properties for lease or sale to entities to the extent statutorily required pursuant to Education Code section 17464, and Government Code section 54222, *et seq.*, as applicable; and

Whereas, in order to facilitate the marketing of the Properties so as to maximize lease or sale offers, the District has retained a licensed real estate broker to advertise and solicit proposals from potential lessees or purchasers and to negotiate lease or sale offers; and

Whereas, regardless of this declaration of its intention to sell or lease these Properties, the Board retains full control over the property up and until the Board formally approves a purchase agreement for a specified property; and

Whereas, the Board now wishes to proceed with the lease or sale of the Properties in a manner that will maximize the flexibility and consistency with the District's objectives.

NOW, THEREFORE, BE IT FOUND, DETERMINED, AND RESOLVED BY THE BOARD OF EDUCATION OF HAYWARD UNIFIED SCHOOL DISTRICT, ALAMEDA COUNTY, CALIFORNIA, AS FOLLOWS:

Recitals. The foregoing recitals are adopted as true and correct.

Waiver. The Board approves the Waivers and hereby authorizes and directs the Superintendent or her designee to take all steps necessary to submit the Waivers to the State Board of Education for approval.

Intent to Lease or Sell. Pursuant to Education Code section 17466, the Board hereby declares its intention to lease or sell the Properties in accordance with the terms of this Resolution.

Request for Proposals. Should no responses be received to the statutory offers required pursuant to Education Code section 17464, and Government Code section 54222, the Board hereby makes said Properties available for lease or sale to members of the public, as follows: Conditioned upon the State Board of Education's approval of the Waiver, District staff shall issue a Request for Proposals ("RFP") for the Properties. After a review of responses to the RFP, the District committee will identify and recommend the proposal that best meets the Board goals.

Authorization to Proceed with Lease or Sale. The Superintendent, Assistant Superintendent, any other designee thereof, District staff, and consultants are authorized and directed to proceed with the steps necessary or convenient to effect the lease or sale of the Properties in accordance with the law and the terms of this Resolution.

Effective Date. This Resolution shall take effect from and after its date of adoption.

ADOPTED, SIGNED, and APPROVED by the Board of Education of the Hayward Unified School District on the 28th of September 2022, by the following vote:

VOTE:

Clerk, Board of Education
Hayward Unified School District
Alameda County, State of California

EXHIBIT 1

The Hayward Unified School District desires to waive the following sections and portions of the Education Code lined out below:

17455. The governing board of any school district may sell any real property belonging to the school district or may lease for a term not exceeding 99 years, any real property, together with any personal property located thereon, belonging to the school district which is not or will not be needed by the district for school classroom buildings at the time of delivery of title or possession. The sale or lease may be made without first taking a vote of the electors of the district, ~~and shall be made in the manner provided by this article.~~

Rationale: The Hayward Unified School District requests the specified Education Code sections be waived in order to allow the District to maximize the return on the sale or lease of its former school sites in a manner that best serves our schools and community. The District would like to offer the properties for sale or lease through Requests for Proposals followed by further negotiations using the services of a broker who will advertise and solicit proposals from potential purchasers or lessors. The article referenced by Education Code Section 17455 consists of sections 17455 through 17484, which contain provisions regarding the sale or lease of real property that are inconsistent with the manner in which the District hopes to market the properties. The District will work to ensure that the process by which the properties are sold or leased is fair, open, and competitive. The process the District will use will be designed to align with Board goals and get the best result for the District and the community.

17466. Before ordering the sale or lease of any property the governing board, in a regular open meeting, by a two-thirds votes of all its members, shall adopt a resolution, declaring its intention to sell or lease the property, as the case may be. The resolution shall describe the property proposed to be sold or leased in such manner as to identify it ~~and shall specify the minimum price or rental and the terms upon which it will be sold or leased and the commission, or rate thereof, if any, which the board will pay to a licensed real estate broker out of the minimum price or rental. The resolution shall fix a time not less than three weeks thereafter for a public meeting of the governing board to be held at its regular place of meeting, at which sealed proposals to purchase or lease will be received and considered.~~

Rationale: The language to be waived provides for a minimum price or rental and requires sealed proposals to sell or lease the properties. This requirement restricts the District's flexibility in negotiating price, payments, and other terms that may yield greater economic and other benefits to the District than a sealed bid process.

17469. Notice of the adoption of the resolution ~~and of the time and place of holding the meeting~~ shall be given by posting copies of the resolution signed by the board or by a majority thereof in three public places in the district, ~~not less than 15 days before the date of the meeting, and by publishing the notice not less than once a week for three successive weeks before the meeting in a newspaper of general circulation published in the county in which the district or any part thereof is situated, if any such newspaper is published therein.~~

Rationale: Since the District is requesting to waive the requirement that the resolution adopted pursuant to Education Code section 17466 fix a time not less than three weeks thereafter for a public meeting at which sealed proposals will be received and considered, it also seeks to waive the corresponding provisions in section 17469.

17472. ~~At the time and place fixed in the resolution for the meeting of the governing body, all sealed proposals which have been received shall, in public session, be opened, examined, and declared by the board. Of the proposals submitted which conform to all terms and conditions specified in the resolution of intention to sell or to lease and which are made by responsible bidders, the proposal which is the highest, after deducting therefrom the commission, if any, to be paid a licensed real estate broker in connection therewith, shall be finally accepted, unless a higher oral bid is accepted or the board rejects all bids.~~

Rationale: With a waiver of the requirement that sealed proposals be received, and that the highest bidder be awarded the contract, the District will be able to sell or lease the properties to the party that presents the most favorable proposal to the District. The Board would, therefore, be able to sell or lease to the party submitting the proposal that best meets the District's needs. By removing the requirement that an oral bid be accepted, the District would be able to determine what constitutes the most desirable bid.

17473. ~~Before accepting any written proposal, the board shall call for oral bids. If, upon the call for oral bidding, any responsible person offers to purchase the property or to lease the property, as the case may be, upon the terms and conditions specified in the resolution, for a price or rental exceeding by at least 5 percent, the highest written proposal, after deducting the commission, if any, to be paid a licensed real estate broker in connection therewith, then the oral bid which is the highest after deducting any commission to be paid a licensed real estate broker, in connection therewith, which is made by a responsible person, shall be finally accepted. Final acceptance shall not be made, however, until the oral bid is reduced to writing and signed by the offeror.~~

Rationale: The District asks that this entire section be waived because the District, in negotiating an agreement to sell or lease the properties, will not be accepting oral bids in addition to sealed bids.

17474. ~~In the event of a sale on a higher oral bid to a purchaser procured by a licensed real estate broker, other than the broker who submitted the highest written proposal, and who is qualified as provided in Section 17468 of this code, the board shall allow a commission on the full amount for which the sale is confirmed. One-half of the commission on the amount of the highest written proposal shall be paid to the broker who submitted it, and the balance of the commission on the purchase price to the broker who procured the purchaser to whom the sale was confirmed.~~

Rationale: The District asks that this entire section be waived because the District, in negotiating an agreement to sell or lease the properties, will not be accepting oral bids in addition to sealed bids.

17475. The final acceptance by the governing body may be made ~~either at the same session or at any adjourned session of the same meeting held within the 10 days next following.~~

Rationale: Rather than specifying a certain number of days or a timeframe, the District seeks flexibility in selling or leasing the properties. The District will ensure a public process whereby the reasons for the determination of the most desirable proposal for each property is shared openly.

Desired Outcome/Rationale

The Hayward Unified School District desires to have the requested Education Code sections, or portions thereof, waived because the waiver of these sections will allow the District to maximize its return on the sale or lease of the District's former school sites or other sites that are not needed for school purposes, as follows:

- | | |
|------------------------|---------------------------|
| • 175 Fairway Street | • 21400 Bedford Drive |
| • 520 Jefferson Street | • 2021 Highland Boulevard |
| • 585 Willow Avenue | • 2652 Vergil Court |
| • 27211 Tyrrell Avenue | • 29150 Ruus Road |

The District has determined that these sites are no longer needed for school purposes. It is the desire of the District to attract potential lessors or purchasers who will not only pay maximum price for the properties but who will also enhance the surrounding neighborhoods. Based on past sales and leases of real property in the area and the location of the properties, the District anticipates attracting a much greater interest from potential purchasers or lessors through a Request for Proposal process than a bid process.



2223-21, Resolution of the Board of Education of the Hayward Unified School District authorizing the Execution and Delivery of a Ground Lease , Lease Agreement, a Trust Agreement, a Certificate of Purchase Agreement, and A Continuing Disclosure Certificate with Respect to the Execution and Delivery of Hayward Unified School District 2022 Certificates of Participation, Authorizing the Execution and Delivery of such Certificates Execution and Delivery of such Certificates Evidencing Principal in an Aggregate amount of not to exceed \$73,000,000 Authorizing Distribution of an Official Statement in Connection Therewith and Authorizing the Execution of Necessary Documents and Certificates and Related Actions

WHEREAS, the Hayward Unified School District (the “District”) desires to finance the acquisition, construction and equipping of District facilities, including to fund HVAC repairs and upgrades and to complete projects undertaken by the District (the “Project”); and

WHEREAS, in order to finance the Project, the District will lease certain land and real property owned by the District and the improvements thereto, consisting of Hayward High School (the “Property”) to the Hayward Schools Financing Corporation (the “Corporation”) pursuant to a Ground Lease (such Ground Lease, in the form presented to this meeting, with such changes, insertions and omissions as are made pursuant to this Resolution, being referred to herein as the “Ground Lease”); and

WHEREAS, the District will sublease the Property back from the Corporation pursuant to a Lease Agreement (such Lease Agreement, in the form presented to this meeting, with such changes, insertions and omissions as are made pursuant to this Resolution, being referred to herein as the “Lease Agreement”); and

WHEREAS, the District and the Corporation have determined that it would be in the best interests of the District and the Corporation to provide the funds necessary to finance the Project through the execution and delivery, pursuant to a Trust Agreement by and among U.S. Bank Trust Company, National Association, as trustee (the “Trustee”), the Corporation and the District, of the Hayward Unified School District 2022 Certificates of Participation (the “Certificates”), with such additional or other series or subseries designations as may be approved as herein provided, evidencing direct, fractional undivided interests of the owners thereof in the base rental payments to be made by the District under the Lease Agreement (such Trust Agreement, in the form presented to this meeting, with such changes, insertions and omissions as are made pursuant to this Resolution, being referred to herein as the “Trust Agreement”); and

WHEREAS, in connection with the execution and delivery of the Trust Agreement, the Corporation proposes to assign substantially all of its rights in the Ground Lease and Lease Agreement to the Trustee pursuant to an assignment agreement; and

WHEREAS, RBC Capital Markets, LLC, as underwriter (the “Underwriter”), has submitted to the District a proposal to purchase the Certificates in the form of a Certificate Purchase Agreement (such Certificate Purchase Agreement, in the form presented to this meeting, with such changes, insertions and omissions as are made pursuant to this Resolution, being referred to herein as the “Certificate Purchase Agreement”); and

WHEREAS, the Board of Education of the District (the “Board of Education”) has determined that it may be in the best interest of the District to secure the timely payment of the principal and interest evidenced by the Certificates by obtaining an insurance policy with respect thereto and that obtaining a reserve surety for the Certificates in lieu of providing a cash funded reserve therefor could be economically advantageous to the District; and

WHEREAS, Rule 15c2-12 promulgated under the Securities Exchange Act of 1934 (“Rule 15c2-12”) requires that, in order to be able to purchase or sell the Certificates, the underwriter thereof must have reasonably determined that the District has undertaken in a written agreement or contract for the benefit of the holders of the Certificates to provide disclosure of certain financial information and certain enumerated events on an ongoing basis; and

WHEREAS, in order to cause such requirement to be satisfied, the District desires to enter into a Continuing Disclosure Certificate (such Continuing Disclosure Certificate, in the form presented to this meeting, with such changes, insertions and omissions as are made pursuant to this Resolution, being referred to herein as the “Continuing Disclosure Certificate”); and

WHEREAS, a form of the Preliminary Official Statement (the “Preliminary Official Statement”) to be distributed in connection with the public offering of the Certificates has been prepared; and

WHEREAS, there have been prepared and submitted to this meeting forms of:

- (a) the Ground Lease;
- (b) the Lease Agreement;
- (c) the Trust Agreement;
- (d) the Certificate Purchase Agreement;
- (e) the Continuing Disclosure Certificate; and
- (f) the Preliminary Official Statement; and

WHEREAS, Section 42133(a) of the California Education Code (the “Education Code”) provides that a school district that has a qualified or negative certification in any fiscal year may not issue, in that fiscal year or in the next succeeding fiscal year, certificates of participation, unless the county superintendent of schools determines, pursuant to criteria established by the Superintendent of Public Instruction of the State of California, that the repayment of that indebtedness by the school district is probable; and

WHEREAS, in the fiscal year ended June 30, 2021, the District filed qualified certifications, and the Alameda County Superintendent of Schools (the “County Superintendent”) classified the District’s certifications for such fiscal year as qualified; and

WHEREAS, prior to issuance of the Certificates, the District has received a determination from the County Superintendent that repayment of the Certificates is probable, as required by Section 42133(a) of the Education Code;

WHEREAS, Section 17150.1(a) of the Education Code provides (a) that no later than 30 days before the approval by the governing board of a school district to proceed with the issuance of certificates of participation, the school district shall notify the county superintendent of schools and the county auditor, and (b) that the superintendent of the school district shall provide information necessary to assess the anticipated effect of the debt issuance, including the repayment schedules for that debt obligation, evidence of the ability of the school district to repay that obligation, and the delivery costs, to the county auditor, the county superintendent of schools, the governing board and the public; and

WHEREAS, in accordance with Education Code Section 17150.1(a), no later than 30 days before the date hereof, the Superintendent of the District, caused notice of the proposed execution and delivery of the Certificates to be provided to the County Superintendent and the Alameda County Auditor-Controller (the "County Auditor-Controller"); and

WHEREAS, in accordance with Education Code Section 17150.1(a), the Superintendent of the District caused to be provided information necessary to assess the anticipated effect of the execution and delivery of the Certificates, including the repayment schedules for the base rental payments evidenced by the Certificates, evidence of the ability of the District to repay such base rental payments, and the delivery costs of the Certificates, to the County Auditor-Controller, the County Superintendent, the Board of Education and the public; and

WHEREAS, the District has previously adopted a local debt policy (the "Debt Management Policy") that complies with Section 8855(i) of the California Government Code (the "Government Code"), and the execution and delivery of the Certificates as contemplated by this Resolution is in compliance with the Debt Management Policy; and

WHEREAS, the Board of Education has obtained from the Underwriter and Isom Advisors, a Division of Urban Futures, Inc., as the District's municipal advisor (the "Municipal Advisor") good faith estimates of (a) the true interest cost of the Certificates, (b) the sum of all fees and charges paid to third parties with respect to the Certificates, (c) the amount of proceeds of the Certificates expected to be received net of the fees and charges paid to third parties and any reserves or capitalized interest paid or funded with proceeds of the Certificates, and (d) the sum total of all payments evidenced by the Certificates calculated to the final maturity of the Certificates plus the fees and charges paid to third parties not paid with the proceeds of the Certificates, and such estimates are disclosed and set forth in Exhibit A attached hereto; and

WHEREAS, the District desires to proceed to deliver the Certificates and to authorize the execution of such documents and the performance of such acts as may be necessary or desirable to effect the offering, sale and delivery of the Certificates; and

WHEREAS, all acts, conditions and things required by the laws of the State of California to exist, to have happened and to have been performed precedent to and in connection with the consummation of the actions authorized hereby do exist, have happened and have been performed in regular and due time, form and manner as required by law, and the District is now duly authorized and empowered, pursuant to each and every requirement of law, to consummate such actions for the purpose, in the manner and upon the terms herein provided;

NOW, THEREFORE, BE IT RESOLVED, by the Board of Education of the Hayward Unified School District, as follows:

Section 1. The foregoing recitals are true and correct, and the Board of Education so finds and determines.

Section 2. The form of the Ground Lease, in substantially the form submitted to this meeting and made a part hereof as though set forth herein, is hereby approved. Each of the President of the Board of Education, the Clerk of the Board of Education, the Secretary of the Board of Education, and such other member of the Board of Education as the President may designate, the Superintendent or Interim Superintendent of the District, the Assistant Superintendent, Business Services of the District, and such other officer or employee of the District as the Superintendent may designate (the "Authorized Officers") is hereby authorized, and any one of the Authorized Officers is hereby directed, for and in the name and on behalf of the District, to execute and deliver the Ground Lease in the form submitted to this meeting, with such changes, insertions and omissions as the Authorized Officer executing the same may require or approve, such requirement or approval to be conclusively evidenced by the execution of the Ground Lease by such Authorized Officer; provided, however, that the term of the Ground Lease shall not exceed 35 years (provided that such term may be extended as provided therein).

Section 3. The form of the Lease Agreement, in substantially the form submitted to this meeting and made a part hereof as though set forth herein, is hereby approved. Each of the Authorized Officers is hereby authorized, and any one of the Authorized Officers is hereby directed, for and in the name and on behalf of the District, to execute and deliver the Lease Agreement in the form submitted to this meeting, with such changes, insertions and omissions as the Authorized Officer executing the same may require or approve, such requirement or approval to be conclusively evidenced by the execution of the Lease Agreement by such Authorized Officer; provided, however, that (a) the aggregate amount of the principal components of the base rental payments payable under the Lease Agreement shall not exceed \$73,000,000, (b) the term of the Lease Agreement shall not exceed 35 years (provided that such term may be extended as provided therein), and (c) the true interest cost applicable to the interest components of the base rental payments evidenced by the Certificates shall not exceed 8.0% per annum. The District is prioritizing developer fee funds, state facilities reimbursement funds, and surplus property funds for the repayment of its base rental payments payable under the Lease Agreement.

Section 4. The form of the Trust Agreement, in substantially the form submitted to this meeting and made a part hereof as though set forth herein, is hereby approved. Each of the Authorized Officers is hereby authorized, and any one of the Authorized Officers is hereby directed, for and in the name and on behalf of the District, to execute and deliver the Trust Agreement in the form submitted to this meeting, with such changes, insertions and omissions as the Authorized Officer executing the same may require or approve, such requirement or approval to be conclusively evidenced by the execution of the Trust Agreement by such Authorized Officer.

Section 5. The execution and delivery of the Certificates, evidencing principal in an aggregate amount not to exceed \$73,000,000, payable in the years and in the amounts, evidencing interest as specified in the Trust Agreement as finally executed, and with such

additional or other series designations as may be approved by an Authorized Officer, are hereby authorized and approved.

The Certificates or a portion thereof may be executed and delivered such that the interest evidenced by such Certificates or a portion thereof (a) is excluded from the gross income of the owners thereof for federal income tax purposes, whether or not such interest is includable as an item of tax preference or otherwise includable directly or indirectly for purposes of calculating other tax liabilities, including any alternative minimum tax or environmental tax under the Internal Revenue Code of 1986, or (b) is included in the gross income of the owners thereof for federal income tax purposes under the Internal Revenue Code of 1986, or any combination thereof.

Section 6. The form of the Certificate Purchase Agreement, in substantially the form submitted to this meeting and made a part hereof as though set forth herein, is hereby approved. Each of the Authorized Officers is hereby authorized, and any one of the Authorized Officers is hereby directed, for and in the name and on behalf of the District, to execute and deliver the Certificate Purchase Agreement in the form submitted to this meeting, with such changes, insertions and omissions as the Authorized Officer executing the same may require or approve, such requirement or approval to be conclusively evidenced by the execution of the Certificate Purchase Agreement by such Authorized Officer; provided, however, that the Underwriter's discount for the sale of the Certificates shall not exceed 0.395% of the aggregate amount of principal evidenced by such Certificates.

Section 7. The form of the Continuing Disclosure Certificate, in substantially the form submitted to this meeting and made a part hereof as though set forth herein, is hereby approved. Each of the Authorized Officers is hereby authorized, and any one of the Authorized Officers is hereby directed, for and in the name and on behalf of the District, to execute and deliver the Continuing Disclosure Certificate in the form submitted to this meeting, with such changes, insertions and omissions as the Authorized Officer executing the same may require or approve, such requirement or approval to be conclusively evidenced by the execution of the Continuing Disclosure Certificate by such Authorized Officer.

Section 8. The Preliminary Official Statement, in substantially the form submitted to this meeting and made a part hereof as though set forth herein, with such changes, insertions and omissions therein as may be approved by an Authorized Officer, is hereby approved, and the use of the Preliminary Official Statement in connection with the offering and sale of the Certificates is hereby authorized and approved. Each of the Authorized Officers is hereby authorized to certify on behalf of the District that the Preliminary Official Statement is deemed final as of its date, within the meaning of Rule 15c2-12 (except for the omission of certain final pricing, rating and related information as permitted by Rule 15c2-12). If and to the extent it is necessary to make substantial changes to the Preliminary Official Statement prior to the offering and sale of the Certificates, the use of the Preliminary Official Statement in connection with the offering and sale of the Certificates, and the certification of its finality within the meaning of Rule 15c2-12 by an Authorized Officer, shall follow the distribution to the Board of Education of a revised draft of the Preliminary Official Statement with accompanying directions and instructions to members of the Board of Education to review the revised Preliminary Official Statement and provide comments to such Authorized Officer.

Section 9. The preparation and delivery of a final Official Statement (the “Official Statement”), and its use in connection with the offering and sale of the Certificates, is hereby authorized and approved. The Official Statement shall be in substantially the form of the Preliminary Official Statement, with such changes, insertions and omissions as may be approved by an Authorized Officer, such approval to be conclusively evidenced by the execution and delivery thereof. Each of the Authorized Officers is hereby authorized, and any one of the Authorized Officers is hereby directed, for and in the name of and on behalf of the District, to execute the final Official Statement and any amendment or supplement thereto.

Section 10. The Authorized Officers are each hereby authorized and, in their discretion, may (a) apply for municipal bond insurance for the Certificates and to obtain such insurance if the present value cost of such insurance is less than the present value of the estimated savings with respect to interest evidenced by the Certificates resulting from the purchase of such insurance and/or (b) apply for and obtain a reserve surety or insurance policy to satisfy the reserve requirement with respect to the Certificates if economically advantageous to the District. The Authorized Officers are each hereby authorized and directed, for and in the name and on behalf of the District, to execute and deliver a contract for such insurance and/or for such reserve surety or policy if such contract is deemed by the Authorized Officer executing the same to be in the best interests of the District, such determination to be conclusively evidenced by such Authorized Officer's execution and delivery of such contract.

Section 11. If upon the review of title reports and other matters relating to the land and real property consisting of Hayward High School, the property is shown to have an encumbrance or attribute that would affect the marketing of the Certificates or cause one or both to fail any applicable rating agency, bond insurer or reserve surety provider criteria for leased assets, the Authorized Officers are each hereby authorized and directed to select one or more alternative District-owned school facility sites and related facilities aggregating a similar total value that do not have any such encumbrance or attribute and/or meet such criteria to constitute the Property to be leased under the Ground Lease and the Lease Agreement.

Section 12. With the passage of this Resolution, the Board of Education hereby certifies that the Debt Management Policy complies with Government Code Section 8855(i), and that the Certificates authorized to be executed and delivered pursuant to this Resolution are consistent with such policy, and instructs Orrick, Herrington & Sutcliffe LLP as Special Counsel, on behalf of the District, with respect to the Certificates executed and delivered pursuant to this Resolution, (a) to cause notices of the proposed sale and final sale of the Certificates to be filed in a timely manner with the California Debt and Investment Advisory Commission pursuant to Government Code Section 8855, and (b) to check, on behalf of the District, the “Yes” box relating to such certifications in the notice of proposed sale filed pursuant to Government Code Section 8855.

Section 13. Pursuant to Sections 17150.1(a) and 42133(a) of the Education Code, the Alameda County Office of Education has reviewed and performed an analysis of the information required to be provided by such sections, and has determined that repayment of the Certificates is probable. The District is prioritizing developer fee funds, state facilities reimbursement funds, and surplus property funds for the repayment of its base rental payments payable under the Lease Agreement.

Section 14. The officers of the District are, and each of them is, hereby authorized and directed, for and in the name of the District, to do any and all things and to execute and deliver any and all agreements, documents, certificates and instruments referred to herein which they or any of them deem necessary or advisable in order to consummate the transactions contemplated by this Resolution and otherwise to carry out, give effect to and comply with the terms and intent of this Resolution, including, without limitation, obtaining title insurance with respect to the Property and entering into an agreement to indemnify and hold the title insurance company harmless with respect to encumbrances recorded against the Property between the last title continuation as set forth in such agreement and the recording of the documents (or notice thereof) herein approved.

Section 15. The Board of Education hereby approves the execution and delivery of any and all agreements, documents, certificates and instruments referred to herein with electronic signatures as may be permitted under the California Uniform Electronic Transactions Act and digital signatures as may be permitted under Section 16.5 of the California Government Code using DocuSign.

Section 16. All actions heretofore taken by the officers and agents of the District with respect to the transactions set forth above, or in connection with or related to any of the agreements, documents, certificates or instruments referred to herein, are hereby approved, confirmed and ratified.

Section 17. This Resolution shall take effect immediately upon its adoption.

PASSED AND ADOPTED by the Board of Education of the Hayward Unified School District on November 9, 2022.

President of the Board of Education of the
Hayward Unified School District

ATTEST:

Clerk of the Board of Education of the
Hayward Unified School District

EXHIBIT A

GOOD FAITH ESTIMATES

The good faith estimates set forth herein are provided with respect to the Certificates. Such good faith estimates have been provided to the District by RBC Capital Markets, LLC, the underwriter of the Certificates (the "Underwriter") and Isom Advisors, a Division of Urban Futures, Inc., the District's municipal advisor (the "Municipal Advisor").

1. *Principal Amount.* The Underwriter and the Municipal Advisor have informed the District that, based on the District's financing plan and based on market conditions prevailing at the time of preparation of such estimate, their good faith estimate of the aggregate principal amount of the Certificates to be sold in a public offering is \$71,715,000.00 (the "Estimated Principal Amount").

2. *True Interest Cost of the Certificates.* The Underwriter and the Municipal Advisor have informed the District that, assuming that the Estimated Principal Amount of the Certificates is sold, and based on market conditions prevailing at the time of preparation of such estimate, their good faith estimate of the true interest cost of the Certificates, which means the rate necessary to discount the amounts payable on the respective principal and interest payment dates to the purchase price received for the Certificates, is 5.39%.

3. *Finance Charge of the Certificates.* The Underwriter and the Municipal Advisor have informed the District that, assuming that the Estimated Principal Amount of the Certificates is sold, and based on market conditions prevailing at the time of preparation of such estimate, their good faith estimate of the finance charge for the Certificates, which means the sum of all fees and charges paid to third parties (or costs associated with the Certificates), is \$536,009.67.

4. *Amount of Proceeds to be Received.* The Underwriter and the Municipal Advisor have informed the District that, assuming that the Estimated Principal Amount of the Certificates is sold, and based on market conditions prevailing at the time of preparation of such estimate, their good faith estimate of the amount of proceeds expected to be received by the District for sale of the Certificates, less the finance charge of the Certificates, as estimated above, and any reserves or capitalized interest paid or funded with proceeds of the Certificates, is \$55,000,000.00.

5. *Total Payment Amount.* The Underwriter and the Municipal Advisor have informed the District that, assuming that the Estimated Principal Amount of the Certificates is sold, and based on market conditions prevailing at the time of preparation of such estimate, their good faith estimate of the total payment amount, which means the sum total of all payments the District will make to pay debt service on the Certificates, plus the estimated finance charge for the Certificates, as described above, not paid with the proceeds of the Certificates, calculated to the final maturity of the Certificates, is \$162,957,106.88.

The foregoing estimates constitute good faith estimates only and are based on market conditions prevailing at the time of preparation of such estimates, and does not account for the potential prepayment or repayment of the Certificates prior to maturity. The actual principal amount of the Certificates issued and sold, the true interest cost thereof, the finance charges thereof, the amount of proceeds received therefrom and total payment amount with respect

thereto may differ from such good faith estimates for a variety of reasons, including, without limitation, due to (a) the market conditions prevailing on the actual date of the sale of the Certificates being different than the market conditions prevailing at the time of preparation of the estimates contained herein, (b) the actual principal amount of Certificates sold being different from the Estimated Principal Amount, (c) the actual amortization of the Certificates being different than the amortization assumed for purposes of preparing the estimates contained herein, (d) the actual interest rates at which the Certificates are sold being different than those estimated for purposes of preparing the estimates contained herein, (e) other market conditions, or (f) alterations in the District's financing plan, or a combination of such factors. The actual date of sale of the Certificates and the actual principal amount of Certificates sold will be determined by the District based on various factors. The actual interest rates borne by the Certificates will depend on market conditions at the time of sale thereof. The actual amortization of the Certificates will also depend, in part, on market conditions at the time of sale thereof. Market conditions, including, without limitation, interest rates are affected by economic and other factors beyond the control of the District, the Municipal Advisor and the Underwriter. The Board of Education has approved the execution and delivery of the Certificates with a maximum true interest cost of 8.0%.

CLERK'S CERTIFICATE

I, Gabriel Chaparro, Clerk of the Board of Education of the Hayward Unified School District, County of Alameda, California, hereby certify that the foregoing is a full, true and correct copy of a resolution duly adopted at a regular meeting of the Board of Education of said District held at the regular meeting place thereof on November 9, 2022, and entered in the minutes thereof, of which meeting all of the members of the Board of Education had due notice and at which a quorum thereof was present, and that at said meeting the resolution was adopted by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

An agenda of said meeting was posted at least 72 hours before said meeting at 24411 Amador Street, Hayward, California, a location freely accessible to members of the public, and posted such agenda on the District's website in accordance with all applicable laws, and a brief description of the resolution appeared on said agenda. A copy of said agenda is attached hereto.

I further certify that I have carefully compared the same with the original minutes of said meeting on file and of record in the District administrative office; the foregoing resolution is a full, true and correct copy of the original resolution adopted at said meeting and entered in said minutes; and that said resolution has not been amended, modified or rescinded since the date of its adoption, and the same is now in full force and effect.

Dated: _____, 2022

Clerk of the Board of Education of the
Hayward Unified School District

Acronyms

AB - Assembly Bill

ACA - Assembly Concurrent Amendment or Affordable Care Act (also listed as PPACA)

ACR - Assembly Concurrent Resolution

ACSA - Association of California School Administrators

ADA - Average Daily Attendance

ADC - Actuarially Determined Contribution

ADR - Alternative Dispute Resolution

AEOTE - Association of Educational, Office, and Technical Employees

AFSCME - American Federation of State, County, and Municipal Employees

ALJ - Administrative Law Judges

AMO - Annual Measurable Objective

AMT - Alternative Minimum Tax

AP - Advanced Placement

API - Academic Performance Index

ARC - Annual Required Contribution

ASCC - Activity Supervisor Clearance Certificate

ASES - After School Education and Safety Program

ATSI - Additional Targeted Support and Improvement

AYP - Adequate Yearly Progress

BBA - Bipartisan Budget Act

BCLAD - Bilingual, Crosscultural, Language, and Academic Development

BCP - Budget Change Proposal

BIIG - Broadband Infrastructure Improvement Grant

BOG - Board of Governors

BSA - Budget Stabilization Account

BTSA - Beginning Teacher Support and Assessment

CAA - California Alternate Assessments

CAASPP - California Assessment of Student Performance and Progress

CALPADS - California Longitudinal Pupil Achievement Data System

CalPERS - California Public Employees' Retirement System

CalSTRS - California State Teachers' Retirement System

CalWORKs - California Work Opportunity and Responsibility to Kids

CAPA - California Alternate Performance Assessment

CARES - Coronavirus Aid, Relief, and Economic Security

CARS - Consolidated Application and Reporting System

CASBO - California Association of School Business Officials

CASEMIS - California Special Education Management Information System

CASH - Coalition for Adequate School Housing

CBEDS - California Basic Educational Data System

CCC - California Community Colleges

CCEE - California Collaborative for Educational Excellence

CCR - California Code of Regulations (Title 5) or Coordinated Compliance Review

CCSESA - California County Superintendents Educational Services Association

CCSS - Common Core State Standards

CDC - Center for Disease Control

CDE - California Department of Education

CDPH - California Department of Public Health

CEA - Current Expense of Education

CEC - California Energy Commission

CEP - Community Eligibility Provision

CFR - Code of Federal Regulations

CFRA - California Family Rights Act

CFT - California Federation of Teachers

CHIP - Children's Health Insurance Program

CLAD - Crosscultural, Language, and Academic Development

CMIS - Compliance Monitoring, Interventions, and Sanctions

CNIPS - Child Nutrition Information Payment System

COE - County Office of Education

COLA - Cost-of-Living Adjustment

COP - Certificate of Participation

CPI - Consumer Price Index

CR - Continuing Resolution

CRF - Coronavirus Relief Fund

ECE - Early Childhood Education
ED - U.S. Department of Education
EDD - Employment Development Department
EDGAR - Education Department General Administrative Regulation
EEOC - Equal Employment Opportunity Commission
EERA - Educational Employment Relations Act
EIT - Educational Informational Technology
EL - English Learner
ELA - English Language Arts
ELAC - English Language Advisory Committee
ELPAC - English Language Proficiency Assessment for California
EO - Executive Order
EPA - Education Protection Account
ERAF - Education Revenue Augmentation Fund
ERP - Economic Recovery Payment or Emergency Repair Program
ERT - Economic Recovery Target
ESEA - Elementary and Secondary Education Act
ESL - English as a Second Language
ESSA - Every Student Succeeds Act
ESSER - Elementary and Secondary School Emergency Relief
ESY - Extended School Year
FAFSA - Free Application for Federal Student Aid
FAPE - Free Appropriate Public Education
FCMAT - Fiscal Crisis & Management Assistance Team
FDPIR - Food Distribution Program on Indian Reservations
FEMA - Federal Emergency Management Agency
FERPA - Family Educational Rights and Privacy Act
FFCRA - Families First Coronavirus Response Act
FFY - Federal Fiscal Year
FLSA - Fair Labor Standards Act
FMLA - Family and Medical Leave Act
FMOT - Facilities, Maintenance, Operations, and Transportation

FPM - Federal Program Monitoring

FRPM - Free or Reduced-Price Meals

FTE - Full-Time Equivalent

GAAP - Generally Accepted Accounting Principles

GASB - Governmental Accounting Standards Board

GATE - Gifted and Talented Education

GDP - Gross Domestic Product

GEER - Governor's Emergency Education Relief

GF - General Fund

GSA - Grade Span Adjustment

GO - General Obligation (Bond)

HEA - Hayward Education Association

HEER - Higher Education Emergency Relief

HEROES - Health and Economic Recovery Omnibus Emergency Solutions Act

HOUSSE - High Objective Uniform State Standard of Evaluation

HRA - Health Reimbursement Arrangement

HSA - Health Savings Account

IDEA - Individuals with Disabilities Education Act

IEP - Individualized Education Program

IHSS - In-Home Support Services

II/USP - Immediate Intervention/Underperforming Schools Program

IMFRP - Instructional Materials Funding Realignment Program

IRCA - Immigration Reform and Control Act

ISP - Identified Student Percentage

JLBC - Joint Legislative Budget Committee

JPA - Joint Powers Agreement or Joint Powers Authority

LAIF - Local Agency Investment Fund

LAO - Legislative Analyst's Office

LCAP - Local Control and Accountability Plan

LCFF - Local Control Funding Formula

LCI - Licensed Children's Institution (often used as a generic term to also encompass foster family homes and residential medical facilities)

LEA - Local Educational Agency
LEP - Limited English Proficient
LLM - Learning Loss Mitigation
LPP - Lease Purchase Program
LRE - Least Restrictive Environment
MAA - Medi-Cal Administrative Activities
MBG - Mandate Block Grant
MEP - Migrant Education Program
MOE - Maintenance of Effort
MOU - Memorandum of Understanding
MPP - Minimum Proportionality Percentage
MSA - Minimum State Aid
MTSS - Multi-Tiered Systems of Support
MYP - Multiyear Projection
NAEP - National Assessment of Educational Progress
NCES - National Center for Education Statistics
NCLB - No Child Left Behind
NPLA - New Parent Leave Act
NPRM - Notice of Proposed Rulemaking
NPS/A - Nonpublic School/Agency
NSLP - National School Lunch Program
NSS - Necessary Small School or Necessary Small SELPA
OAH - Office of Administrative Hearings
OAL - Office of Administrative Law
OMB - Office of Management and Budget
OPEB - Other Postemployment Benefits
OPSC - Office of Public School Construction
P-1 - First Principal (Apportionment)
P-2 - Second Principal (Apportionment)
PAR - Peer Assistance and Review
PARS - Public Agency Retirement Services
PCA - Project Cost Account

PCRAF - Program Cost Report Schedule of Allocation Factors

PDL - Pregnancy Disability Leave

PEPRA - Public Employees' Pension Reform Act

PERB - Public Employment Relations Board

PFL - Paid Family Leave

PI - Program Improvement

PIT - Personal Income Tax

PKS - Particular Kinds of Services

PL - Public Law (federal law)

PL 81-874 - Public Law 81-874 (Federal Impact Aid)

PMIA - Pooled Money Investment Account

PMIB - Pooled Money Investment Board

PPACA - Patient Protection and Affordable Care Act

PPE - Personal Protective Equipment

PPIC - Public Policy Institute of California

PRSP - Pension Rate Stabilization Plan

PSAA - Public Schools Accountability Act

PSSSA - Public School System Stabilization Account

PTA - Parent Teachers Association

QEIA - Quality Education Investment Act

QRIS - Quality Rating and Improvement Systems

RDA - Redevelopment Agency

REU - Reserve for Economic Uncertainties

RFA - Request for Application

RIF - Reduction in Force

RMR - Regional Market Rate

ROC/P - Regional Occupational Center/Program

RRMA - Routine Restricted Maintenance Account

RROP - Regular Rate of Pay

RS/PS - Regional Services/Program Specialist

RSP - Resource Specialist Program

RTI - Response to Intervention

SC - Supplemental and Concentration Grant

SAB - State Allocation Board

SACS - Standardized Account Code Structure

SAIT - School Assistance and Intervention Team

SALT - State and Local Taxes

SARB - School Attendance Review Board (County office level)

SART - School Attendance Review Team (School site level)

SARC - School Accountability Report Card

SAT-9 - Stanford Achievement Test, Ninth Edition, Form T

SB - Senate Bill

SBAC - Smarter Balanced Assessment Consortium

SBE - State Board of Education

SBP - School Breakfast Program

SCA - Senate Constitutional Amendment

SCE - State Compensatory Education

SCFF - Student Centered Funding Formula

SCO - State Controller's Office

SCOTUS - Supreme Court of the United States

SCR - Senate Constitutional Resolution

SDC - Special Day Class

SEA - State Education Agency

SED - Severely Emotionally Disturbed

SEIU - Service Employees International Union

SELPA - Special Education Local Plan Area

SERAF - Supplemental Educational Revenue Augmentation Fund

SES - Supplemental Educational Services

SFA - School Food Authority

SFID - School Facility Improvement District

SFP - School Facility Program

SFSD - School Fiscal Services Division of CDE

SIG - School Improvement Grant

SMAA - School-Based Medi-Cal Administrative Activities

SNP - School Nutrition Program
SSPI - State Superintendent of Public Instruction
SPSA - Single Plan for Student Achievement
SRR - Standard Reimbursement Rate
SSC - School Services of California Inc.
SSI/SSP - Supplement Security Income/State Supplementary Payment
SST - Student Study Team; also Student Success Team
STAR - Standardized Testing and Reporting
STEM - Science, Technology, Engineering, and Mathematics
STR - Statewide Target Rate
STRI - State Tax Research Institute
SWD - Student with Disabilities
SWP - Schoolwide Program
TA - Technical Assistance
TANF - Temporary Assistance for Needy Families
TAS - Targeted Assistance School
TIIG - Targeted Instructional Improvement Grant
TK - Transitional Kindergarten
TRANS - Tax and Revenue Anticipation Notes
UCP - Uniform Complaint Procedure
UP - Unduplicated Pupil
UPP - Unduplicated Pupil Percentage
VBM - Vote-by-Mail

Complete SACS Financial Report

**Subsequent pages contain the State's
Standardized Account Code Structure
(SACS) financial report.**

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

Signed: _____ Date: _____
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: December 14, 2022 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

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

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

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

Contact person for additional information on the interim report:

Name: Vickie Chang Telephone: 510-784-2613
Title: Director of Business Services E-mail: vchang@husd.k12.ca.us

Criteria and Standards Review Summary

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

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

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

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

G = General
Ledger Data; S =
Supplemental
Data

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

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

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	219,679,331.00	219,679,331.00	46,999,136.23	231,901,501.00	12,222,170.00	5.6%
2) Federal Revenue		8100-8299	165,000.00	165,000.00	63,251.72	0.00	(165,000.00)	-100.0%
3) Other State Revenue		8300-8599	26,072,896.00	26,072,896.00	0.00	4,034,581.00	(22,038,315.00)	-84.5%
4) Other Local Revenue		8600-8799	3,456,365.00	3,456,365.00	1,401,080.40	3,886,455.00	430,090.00	12.4%
5) TOTAL, REVENUES			249,373,592.00	249,373,592.00	48,463,468.35	239,822,537.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	107,770,666.00	107,770,666.00	34,457,562.20	116,144,408.25	(8,373,742.25)	-7.8%
2) Classified Salaries		2000-2999	27,295,689.00	27,295,689.00	13,327,545.51	32,295,375.55	(4,999,686.55)	-18.3%
3) Employee Benefits		3000-3999	35,992,786.00	35,992,786.00	12,664,114.62	38,672,684.23	(2,679,898.23)	-7.4%
4) Books and Supplies		4000-4999	2,908,300.00	2,908,300.00	693,730.49	3,346,569.17	(438,269.17)	-15.1%
5) Services and Other Operating Expenditures		5000-5999	10,880,846.00	10,880,846.00	3,823,741.53	11,791,005.60	(910,159.60)	-8.4%
6) Capital Outlay		6000-6999	25,826.00	25,826.00	0.00	0.00	25,826.00	100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	3,695,196.00	3,695,196.00	348,098.16	3,699,594.00	(4,398.00)	-0.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,608,195.00)	(1,608,195.00)	(128,384.41)	(3,200,334.00)	1,592,139.00	-99.0%
9) TOTAL, EXPENDITURES			186,961,114.00	186,961,114.00	65,186,408.10	202,749,302.80		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			62,412,478.00	62,412,478.00	(16,722,939.75)	37,073,234.20		
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	(42,901,859.00)	(42,901,859.00)	0.00	(43,005,259.00)	(103,400.00)	0.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			(42,901,859.00)	(42,901,859.00)	0.00	(43,005,259.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			19,510,619.00	19,510,619.00	(16,722,939.75)	(5,932,024.80)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	23,325,707.00	23,325,707.00		23,596,800.00	271,093.00	1.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,325,707.00	23,325,707.00		23,596,800.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,325,707.00	23,325,707.00		23,596,800.00		
2) Ending Balance, June 30 (E + F1e)			42,836,326.00	42,836,326.00		17,664,775.20		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	100,000.00	100,000.00		100,000.00		
Stores		9712	3,045.00	3,045.00		3,045.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	24,500,000.00	24,500,000.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	9,153,129.00	9,153,129.00		10,364,928.00		
Unassigned/Unappropriated Amount		9790	9,080,152.00	9,080,152.00		7,196,802.20		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	122,693,845.00	122,693,845.00	32,111,512.00	111,910,536.00	(10,783,309.00)	-8.8%
Education Protection Account State Aid - Current Year		8012	22,238,093.00	22,238,093.00	11,877,187.00	40,601,685.00	18,363,592.00	82.6%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	260,498.00	260,498.00	0.00	256,297.00	(4,201.00)	-1.6%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	663,157.00	663,157.00	9,286.09	634,157.00	(29,000.00)	-4.4%
County & District Taxes								
Secured Roll Taxes		8041	41,671,530.00	41,671,530.00	2,566,995.23	44,778,655.00	3,107,125.00	7.5%
Unsecured Roll Taxes		8042	3,167,259.00	3,167,259.00	2,165,761.31	2,699,765.00	(467,494.00)	-14.8%
Prior Years' Taxes		8043	(133,561.00)	(133,561.00)	(4,443.20)	(79,645.00)	53,916.00	-40.4%
Supplemental Taxes		8044	1,498,905.00	1,498,905.00	424,354.80	1,641,825.00	142,920.00	9.5%
Education Revenue Augmentation Fund (ERAF)		8045	30,084,166.00	30,084,166.00	0.00	30,755,264.00	671,098.00	2.2%
Community Redevelopment Funds (SB 617/699/1992)		8047	7,346,807.00	7,346,807.00	0.00	8,020,014.00	673,207.00	9.2%
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			229,490,699.00	229,490,699.00	49,150,653.23	241,218,553.00	11,727,854.00	5.1%
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	(9,811,368.00)	(9,811,368.00)	(2,151,517.00)	(9,317,052.00)	494,316.00	-5.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			219,679,331.00	219,679,331.00	46,999,136.23	231,901,501.00	12,222,170.00	5.6%
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		

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General Fund
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Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	165,000.00	165,000.00	63,251.72	0.00	(165,000.00)	-100.0%
TOTAL, FEDERAL REVENUE			165,000.00	165,000.00	63,251.72	0.00	(165,000.00)	-100.0%
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	766,261.00	766,261.00	0.00	688,344.00	(77,917.00)	-10.2%
Lottery - Unrestricted and Instructional Materials		8560	2,806,635.00	2,806,635.00	0.00	3,346,237.00	539,602.00	19.2%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						

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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	22,500,000.00	22,500,000.00	0.00	0.00	(22,500,000.00)	-100.0%
TOTAL, OTHER STATE REVENUE			26,072,896.00	26,072,896.00	0.00	4,034,581.00	(22,038,315.00)	-84.5%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	1,213,165.00	1,213,165.00	461,187.85	1,463,165.00	250,000.00	20.6%
Interest		8660	250,000.00	250,000.00	66,750.73	250,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
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%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	1,422,000.00	1,422,000.00	118,277.82	1,587,000.00	165,000.00	11.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	571,200.00	571,200.00	754,864.00	586,290.00	15,090.00	2.6%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						

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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			3,456,365.00	3,456,365.00	1,401,080.40	3,886,455.00	430,090.00	12.4%
TOTAL, REVENUES			249,373,592.00	249,373,592.00	48,463,468.35	239,822,537.00	(9,551,055.00)	-3.8%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	86,795,415.00	86,795,415.00	28,507,971.62	93,908,847.25	(7,113,432.25)	-8.2%
Certificated Pupil Support Salaries		1200	8,169,695.00	8,169,695.00	1,888,139.47	7,207,793.00	961,902.00	11.8%
Certificated Supervisors' and Administrators' Salaries		1300	11,574,140.00	11,574,140.00	3,484,090.74	12,441,507.00	(867,367.00)	-7.5%
Other Certificated Salaries		1900	1,231,416.00	1,231,416.00	577,360.37	2,586,261.00	(1,354,845.00)	-110.0%
TOTAL, CERTIFICATED SALARIES			107,770,666.00	107,770,666.00	34,457,562.20	116,144,408.25	(8,373,742.25)	-7.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	355,899.00	355,899.00	70,024.58	432,617.55	(76,718.55)	-21.6%
Classified Support Salaries		2200	9,880,402.00	9,880,402.00	3,423,404.39	11,698,179.00	(1,817,777.00)	-18.4%
Classified Supervisors' and Administrators' Salaries		2300	2,242,309.00	2,242,309.00	725,770.09	2,373,789.00	(131,480.00)	-5.9%
Clerical, Technical and Office Salaries		2400	13,730,195.00	13,730,195.00	4,062,755.76	13,882,693.00	(152,498.00)	-1.1%
Other Classified Salaries		2900	1,086,884.00	1,086,884.00	5,045,590.69	3,908,097.00	(2,821,213.00)	-259.6%
TOTAL, CLASSIFIED SALARIES			27,295,689.00	27,295,689.00	13,327,545.51	32,295,375.55	(4,999,686.55)	-18.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	19,035,763.00	19,035,763.00	6,170,544.86	20,765,229.63	(1,729,466.63)	-9.1%
PERS		3201-3202	7,230,089.00	7,230,089.00	2,973,605.14	7,430,793.00	(200,704.00)	-2.8%
OASDI/Medicare/Alternative		3301-3302	3,674,737.00	3,674,737.00	1,494,598.10	3,881,875.56	(207,138.56)	-5.6%
Health and Welfare Benefits		3401-3402	958,515.00	958,515.00	248,668.82	1,047,637.00	(89,122.00)	-9.3%
Unemployment Insurance		3501-3502	673,996.00	673,996.00	238,630.03	694,190.68	(20,194.68)	-3.0%
Workers' Compensation		3601-3602	1,942,195.00	1,942,195.00	778,340.46	2,321,461.20	(379,266.20)	-19.5%
OPEB, Allocated		3701-3702	1,749,417.00	1,749,417.00	616,705.41	1,820,475.16	(71,058.16)	-4.1%
OPEB, Active Employees		3751-3752	720,198.00	720,198.00	141,724.66	703,011.00	17,187.00	2.4%
Other Employee Benefits		3901-3902	7,876.00	7,876.00	1,297.14	8,011.00	(135.00)	-1.7%
TOTAL, EMPLOYEE BENEFITS			35,992,786.00	35,992,786.00	12,664,114.62	38,672,684.23	(2,679,898.23)	-7.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	96,398.00	96,398.00	25,311.21	122,785.68	(26,387.68)	-27.4%
Materials and Supplies		4300	2,452,372.00	2,452,372.00	618,244.21	3,061,006.58	(608,634.58)	-24.8%
Noncapitalized Equipment		4400	359,530.00	359,530.00	50,175.07	162,776.91	196,753.09	54.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,908,300.00	2,908,300.00	693,730.49	3,346,569.17	(438,269.17)	-15.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Travel and Conferences		5200	229,185.00	229,185.00	22,249.32	225,378.41	3,806.59	1.7%
Dues and Memberships		5300	128,791.00	128,791.00	144,067.30	166,899.00	(38,108.00)	-29.6%
Insurance		5400-5450	705,790.00	705,790.00	8,303.86	706,140.00	(350.00)	0.0%
Operations and Housekeeping Services		5500	4,136,279.00	4,136,279.00	1,633,529.35	4,136,279.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	642,206.00	642,206.00	125,261.19	712,622.00	(70,416.00)	-11.0%
Transfers of Direct Costs		5710	(3,430.00)	(3,430.00)	(314.40)	(2,052.00)	(1,378.00)	40.2%
Transfers of Direct Costs - Interfund		5750	(91,191.00)	(91,191.00)	(771.18)	(91,191.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,529,975.00	4,529,975.00	1,649,427.05	5,563,596.19	(1,033,621.19)	-22.8%
Communications		5900	603,241.00	603,241.00	241,989.04	373,334.00	229,907.00	38.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,880,846.00	10,880,846.00	3,823,741.53	11,791,005.60	(910,159.60)	-8.4%
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	25,826.00	25,826.00	0.00	0.00	25,826.00	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			25,826.00	25,826.00	0.00	0.00	25,826.00	100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	3,328.00	4,398.00	(4,398.00)	New
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	3,695,196.00	3,695,196.00	344,770.16	3,695,196.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%

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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)
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)			3,695,196.00	3,695,196.00	348,098.16	3,699,594.00	(4,398.00)	-0.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(713,619.00)	(713,619.00)	(80,889.20)	(2,188,631.00)	1,475,012.00	-206.7%
Transfers of Indirect Costs - Interfund		7350	(894,576.00)	(894,576.00)	(47,495.21)	(1,011,703.00)	117,127.00	-13.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,608,195.00)	(1,608,195.00)	(128,384.41)	(3,200,334.00)	1,592,139.00	-99.0%
TOTAL, EXPENDITURES			186,961,114.00	186,961,114.00	65,186,408.10	202,749,302.80	(15,788,188.80)	-8.4%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(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	(42,901,859.00)	(42,901,859.00)	0.00	(43,005,259.00)	(103,400.00)	0.2%

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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)
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(42,901,859.00)	(42,901,859.00)	0.00	(43,005,259.00)	(103,400.00)	0.2%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(42,901,859.00)	(42,901,859.00)	0.00	(43,005,259.00)	(103,400.00)	0.2%

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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)
A. REVENUES								
1) LCFF Sources		8010-8099	1,680,992.00	1,680,992.00	0.00	1,730,992.00	50,000.00	3.0%
2) Federal Revenue		8100-8299	29,445,994.00	29,445,994.00	1,115,398.44	41,324,612.05	11,878,618.05	40.3%
3) Other State Revenue		8300-8599	21,640,647.00	21,640,647.00	4,897,426.25	92,950,069.00	71,309,422.00	329.5%
4) Other Local Revenue		8600-8799	21,590,104.00	21,590,104.00	4,387,518.40	22,301,245.00	711,141.00	3.3%
5) TOTAL, REVENUES			74,357,737.00	74,357,737.00	10,400,343.09	158,306,918.05		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	31,514,623.00	31,514,623.00	8,128,829.15	37,306,146.03	(5,791,523.03)	-18.4%
2) Classified Salaries		2000-2999	28,177,999.00	28,177,999.00	7,812,781.23	31,170,760.59	(2,992,761.59)	-10.6%
3) Employee Benefits		3000-3999	31,506,313.00	31,506,313.00	4,786,116.16	33,756,815.66	(2,250,502.66)	-7.1%
4) Books and Supplies		4000-4999	7,603,237.00	7,603,237.00	3,792,181.82	13,527,728.47	(5,924,491.47)	-77.9%
5) Services and Other Operating Expenditures		5000-5999	18,062,028.00	18,062,028.00	2,931,679.11	24,128,283.08	(6,066,255.08)	-33.6%
6) Capital Outlay		6000-6999	512,700.00	512,700.00	11,912.24	641,012.91	(128,312.91)	-25.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	52,659.00	52,659.00	6,913.56	28,920.00	23,739.00	45.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	713,619.00	713,619.00	80,889.20	2,188,631.00	(1,475,012.00)	-206.7%
9) TOTAL, EXPENDITURES			118,143,178.00	118,143,178.00	27,551,302.47	142,748,297.74		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(43,785,441.00)	(43,785,441.00)	(17,150,959.38)	15,558,620.31		
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	42,901,859.00	42,901,859.00	0.00	43,005,259.00	103,400.00	0.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			42,901,859.00	42,901,859.00	0.00	43,005,259.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(883,582.00)	(883,582.00)	(17,150,959.38)	58,563,879.31		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	16,504,836.00	16,504,836.00		22,572,976.00	6,068,140.00	36.8%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,504,836.00	16,504,836.00		22,572,976.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,504,836.00	16,504,836.00		22,572,976.00		
2) Ending Balance, June 30 (E + F1e)			15,621,254.00	15,621,254.00		81,136,855.31		
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		

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b) Restricted		9740	15,621,254.00	15,621,254.00		81,136,855.31		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	1,680,992.00	1,680,992.00	0.00	1,730,992.00	50,000.00	3.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,680,992.00	1,680,992.00	0.00	1,730,992.00	50,000.00	3.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	4,032,324.00	4,032,324.00	0.00	4,032,324.00	0.00	0.0%
Special Education Discretionary Grants		8182	552,033.00	552,033.00	0.00	609,929.00	57,896.00	10.5%

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Revenues, Expenditures, and Changes in Fund Balance

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Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	2,086,253.00	2,086,253.00	27,901.18	2,433,150.00	346,897.00	16.6%
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	5,784,894.00	5,784,894.00	0.00	6,237,950.00	453,056.00	7.8%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	1,623,247.00	1,623,247.00	0.00	666,551.00	(956,696.00)	-58.9%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	36,594.19	36,594.00	36,594.00	New
Title III, Part A, English Learner Program	4203	8290	798,844.00	798,844.00	0.00	1,650,492.00	851,648.00	106.6%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	7,120,386.00	7,120,386.00	639,999.90	6,775,076.05	(345,309.95)	-4.8%
Career and Technical Education	3500-3599	8290	185,844.00	185,844.00	0.00	185,844.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	7,262,169.00	7,262,169.00	410,903.17	18,696,702.00	11,434,533.00	157.5%
TOTAL, FEDERAL REVENUE			29,445,994.00	29,445,994.00	1,115,398.44	41,324,612.05	11,878,618.05	40.3%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	156,043.00	156,043.00	56,818.00	202,922.00	46,879.00	30.0%
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	926,777.00	926,777.00	0.00	1,339,650.00	412,873.00	44.5%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	4,412,676.00	4,412,676.00	0.00	3,942,305.00	(470,371.00)	-10.7%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	745,171.00	745,171.00	281,723.57	1,386,592.00	641,421.00	86.1%

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Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	15,399,980.00	15,399,980.00	4,558,884.68	86,078,600.00	70,678,620.00	459.0%
TOTAL, OTHER STATE REVENUE			21,640,647.00	21,640,647.00	4,897,426.25	92,950,069.00	71,309,422.00	329.5%
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	5,141,779.00	5,141,779.00	245,103.95	5,141,779.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	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	1,494,897.00	1,494,897.00	99,938.45	2,206,038.00	711,141.00	47.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	13,453,428.00	13,453,428.00	4,042,476.00	13,453,428.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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			21,590,104.00	21,590,104.00	4,387,518.40	22,301,245.00	711,141.00	3.3%
TOTAL, REVENUES			74,357,737.00	74,357,737.00	10,400,343.09	158,306,918.05	83,949,181.05	112.9%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	18,032,235.00	18,032,235.00	4,776,181.02	20,816,334.50	(2,784,099.50)	-15.4%
Certificated Pupil Support Salaries		1200	8,123,169.00	8,123,169.00	1,795,959.04	10,410,383.00	(2,287,214.00)	-28.2%
Certificated Supervisors' and Administrators' Salaries		1300	2,106,041.00	2,106,041.00	1,054,483.90	3,709,760.53	(1,603,719.53)	-76.1%
Other Certificated Salaries		1900	3,253,178.00	3,253,178.00	502,205.19	2,369,668.00	883,510.00	27.2%
TOTAL, CERTIFICATED SALARIES			31,514,623.00	31,514,623.00	8,128,829.15	37,306,146.03	(5,791,523.03)	-18.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	11,095,073.00	11,095,073.00	2,706,611.04	12,058,306.00	(963,233.00)	-8.7%
Classified Support Salaries		2200	5,762,098.00	5,762,098.00	1,732,134.22	6,099,023.44	(336,925.44)	-5.8%
Classified Supervisors' and Administrators' Salaries		2300	1,844,950.00	1,844,950.00	647,751.92	2,196,901.00	(351,951.00)	-19.1%
Clerical, Technical and Office Salaries		2400	4,491,566.00	4,491,566.00	1,511,233.19	5,918,240.02	(1,426,674.02)	-31.8%
Other Classified Salaries		2900	4,984,312.00	4,984,312.00	1,215,050.86	4,898,290.13	86,021.87	1.7%
TOTAL, CLASSIFIED SALARIES			28,177,999.00	28,177,999.00	7,812,781.23	31,170,760.59	(2,992,761.59)	-10.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	18,774,061.00	18,774,061.00	1,403,733.14	19,501,332.55	(727,271.55)	-3.9%
PERS		3201-3202	7,170,751.00	7,170,751.00	1,918,799.26	8,026,966.60	(856,215.60)	-11.9%
OASDI/Medicare/Alternative		3301-3302	2,642,355.00	2,642,355.00	721,975.43	2,989,998.41	(347,643.41)	-13.2%
Health and Welfare Benefits		3401-3402	469,652.00	469,652.00	122,672.34	563,906.00	(94,254.00)	-20.1%
Unemployment Insurance		3501-3502	299,780.00	299,780.00	79,629.42	321,541.49	(21,761.49)	-7.3%
Workers' Compensation		3601-3602	974,412.00	974,412.00	259,322.78	1,069,310.29	(94,898.29)	-9.7%
OPEB, Allocated		3701-3702	777,070.00	777,070.00	204,806.10	839,986.32	(62,916.32)	-8.1%
OPEB, Active Employees		3751-3752	398,071.00	398,071.00	75,143.63	443,603.00	(45,532.00)	-11.4%
Other Employee Benefits		3901-3902	161.00	161.00	34.06	171.00	(10.00)	-6.2%
TOTAL, EMPLOYEE BENEFITS			31,506,313.00	31,506,313.00	4,786,116.16	33,756,815.66	(2,250,502.66)	-7.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,621,989.00	1,621,989.00	2,530,721.88	4,196,644.00	(2,574,655.00)	-158.7%
Books and Other Reference Materials		4200	357,178.00	357,178.00	49,818.70	293,036.39	64,141.61	18.0%
Materials and Supplies		4300	5,186,310.00	5,186,310.00	979,782.28	8,129,990.60	(2,943,680.60)	-56.8%
Noncapitalized Equipment		4400	437,760.00	437,760.00	231,858.96	908,057.48	(470,297.48)	-107.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			7,603,237.00	7,603,237.00	3,792,181.82	13,527,728.47	(5,924,491.47)	-77.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	11,352,754.00	11,352,754.00	1,049,514.63	12,104,138.00	(751,384.00)	-6.6%

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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)
Travel and Conferences		5200	239,674.00	239,674.00	14,702.54	248,460.25	(8,786.25)	-3.7%
Dues and Memberships		5300	27,666.00	27,666.00	7,629.95	20,196.00	7,470.00	27.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	110,000.00	110,000.00	38,101.00	169,655.00	(59,655.00)	-54.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	369,014.00	369,014.00	97,838.34	402,559.00	(33,545.00)	-9.1%
Transfers of Direct Costs		5710	3,430.00	3,430.00	314.40	2,052.00	1,378.00	40.2%
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	5,929,099.00	5,929,099.00	1,719,478.82	11,139,939.83	(5,210,840.83)	-87.9%
Communications		5900	30,391.00	30,391.00	4,099.43	41,283.00	(10,892.00)	-35.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			18,062,028.00	18,062,028.00	2,931,679.11	24,128,283.08	(6,066,255.08)	-33.6%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	100,700.00	100,700.00	0.00	100,700.00	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	412,000.00	412,000.00	11,912.24	492,701.91	(80,701.91)	-19.6%
Equipment Replacement		6500	0.00	0.00	0.00	47,611.00	(47,611.00)	New
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			512,700.00	512,700.00	11,912.24	641,012.91	(128,312.91)	-25.0%
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	24,959.00	24,959.00	0.00	0.00	24,959.00	100.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
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%

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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)
Debt Service								
Debt Service - Interest		7438	2,661.00	2,661.00	348.96	2,661.00	0.00	0.0%
Other Debt Service - Principal		7439	25,039.00	25,039.00	6,564.60	26,259.00	(1,220.00)	-4.9%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			52,659.00	52,659.00	6,913.56	28,920.00	23,739.00	45.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	713,619.00	713,619.00	80,889.20	2,188,631.00	(1,475,012.00)	-206.7%
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			713,619.00	713,619.00	80,889.20	2,188,631.00	(1,475,012.00)	-206.7%
TOTAL, EXPENDITURES			118,143,178.00	118,143,178.00	27,551,302.47	142,748,297.74	(24,605,119.74)	-20.8%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	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	42,901,859.00	42,901,859.00	0.00	43,005,259.00	103,400.00	0.2%

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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)
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			42,901,859.00	42,901,859.00	0.00	43,005,259.00	103,400.00	0.2%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			42,901,859.00	42,901,859.00	0.00	43,005,259.00	(103,400.00)	-0.2%

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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	221,360,323.00	221,360,323.00	46,999,136.23	233,632,493.00	12,272,170.00	5.5%
2) Federal Revenue		8100-8299	29,610,994.00	29,610,994.00	1,178,650.16	41,324,612.05	11,713,618.05	39.6%
3) Other State Revenue		8300-8599	47,713,543.00	47,713,543.00	4,897,426.25	96,984,650.00	49,271,107.00	103.3%
4) Other Local Revenue		8600-8799	25,046,469.00	25,046,469.00	5,788,598.80	26,187,700.00	1,141,231.00	4.6%
5) TOTAL, REVENUES			323,731,329.00	323,731,329.00	58,863,811.44	398,129,455.05		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	139,285,289.00	139,285,289.00	42,586,391.35	153,450,554.28	(14,165,265.28)	-10.2%
2) Classified Salaries		2000-2999	55,473,688.00	55,473,688.00	21,140,326.74	63,466,136.14	(7,992,448.14)	-14.4%
3) Employee Benefits		3000-3999	67,499,099.00	67,499,099.00	17,450,230.78	72,429,499.89	(4,930,400.89)	-7.3%
4) Books and Supplies		4000-4999	10,511,537.00	10,511,537.00	4,485,912.31	16,874,297.64	(6,362,760.64)	-60.5%
5) Services and Other Operating Expenditures		5000-5999	28,942,874.00	28,942,874.00	6,755,420.64	35,919,288.68	(6,976,414.68)	-24.1%
6) Capital Outlay		6000-6999	538,526.00	538,526.00	11,912.24	641,012.91	(102,486.91)	-19.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	3,747,855.00	3,747,855.00	355,011.72	3,728,514.00	19,341.00	0.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(894,576.00)	(894,576.00)	(47,495.21)	(1,011,703.00)	117,127.00	-13.1%
9) TOTAL, EXPENDITURES			305,104,292.00	305,104,292.00	92,737,710.57	345,497,600.54		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			18,627,037.00	18,627,037.00	(33,873,899.13)	52,631,854.51		
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)			18,627,037.00	18,627,037.00	(33,873,899.13)	52,631,854.51		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	39,830,543.00	39,830,543.00		46,169,776.00	6,339,233.00	15.9%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			39,830,543.00	39,830,543.00		46,169,776.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			39,830,543.00	39,830,543.00		46,169,776.00		
2) Ending Balance, June 30 (E + F1e)			58,457,580.00	58,457,580.00		98,801,630.51		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	100,000.00	100,000.00		100,000.00		
Stores		9712	3,045.00	3,045.00		3,045.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

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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)
b) Restricted		9740	15,621,254.00	15,621,254.00		81,136,855.31		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	24,500,000.00	24,500,000.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	9,153,129.00	9,153,129.00		10,364,928.00		
Unassigned/Unappropriated Amount		9790	9,080,152.00	9,080,152.00		7,196,802.20		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	122,693,845.00	122,693,845.00	32,111,512.00	111,910,536.00	(10,783,309.00)	-8.8%
Education Protection Account State Aid - Current Year		8012	22,238,093.00	22,238,093.00	11,877,187.00	40,601,685.00	18,363,592.00	82.6%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	260,498.00	260,498.00	0.00	256,297.00	(4,201.00)	-1.6%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	663,157.00	663,157.00	9,286.09	634,157.00	(29,000.00)	-4.4%
County & District Taxes								
Secured Roll Taxes		8041	41,671,530.00	41,671,530.00	2,566,995.23	44,778,655.00	3,107,125.00	7.5%
Unsecured Roll Taxes		8042	3,167,259.00	3,167,259.00	2,165,761.31	2,699,765.00	(467,494.00)	-14.8%
Prior Years' Taxes		8043	(133,561.00)	(133,561.00)	(4,443.20)	(79,645.00)	53,916.00	-40.4%
Supplemental Taxes		8044	1,498,905.00	1,498,905.00	424,354.80	1,641,825.00	142,920.00	9.5%
Education Revenue Augmentation Fund (ERAF)		8045	30,084,166.00	30,084,166.00	0.00	30,755,264.00	671,098.00	2.2%
Community Redevelopment Funds (SB 617/699/1992)		8047	7,346,807.00	7,346,807.00	0.00	8,020,014.00	673,207.00	9.2%
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			229,490,699.00	229,490,699.00	49,150,653.23	241,218,553.00	11,727,854.00	5.1%
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	(9,811,368.00)	(9,811,368.00)	(2,151,517.00)	(9,317,052.00)	494,316.00	-5.0%
Property Taxes Transfers		8097	1,680,992.00	1,680,992.00	0.00	1,730,992.00	50,000.00	3.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			221,360,323.00	221,360,323.00	46,999,136.23	233,632,493.00	12,272,170.00	5.5%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	4,032,324.00	4,032,324.00	0.00	4,032,324.00	0.00	0.0%
Special Education Discretionary Grants		8182	552,033.00	552,033.00	0.00	609,929.00	57,896.00	10.5%

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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)
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	2,086,253.00	2,086,253.00	27,901.18	2,433,150.00	346,897.00	16.6%
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	5,784,894.00	5,784,894.00	0.00	6,237,950.00	453,056.00	7.8%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	1,623,247.00	1,623,247.00	0.00	666,551.00	(956,696.00)	-58.9%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	36,594.19	36,594.00	36,594.00	New
Title III, Part A, English Learner Program	4203	8290	798,844.00	798,844.00	0.00	1,650,492.00	851,648.00	106.6%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	7,120,386.00	7,120,386.00	639,999.90	6,775,076.05	(345,309.95)	-4.8%
Career and Technical Education	3500-3599	8290	185,844.00	185,844.00	0.00	185,844.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	7,427,169.00	7,427,169.00	474,154.89	18,696,702.00	11,269,533.00	151.7%
TOTAL, FEDERAL REVENUE			29,610,994.00	29,610,994.00	1,178,650.16	41,324,612.05	11,713,618.05	39.6%
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	156,043.00	156,043.00	56,818.00	202,922.00	46,879.00	30.0%
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	766,261.00	766,261.00	0.00	688,344.00	(77,917.00)	-10.2%
Lottery - Unrestricted and Instructional Materials		8560	3,733,412.00	3,733,412.00	0.00	4,685,887.00	952,475.00	25.5%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	4,412,676.00	4,412,676.00	0.00	3,942,305.00	(470,371.00)	-10.7%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	745,171.00	745,171.00	281,723.57	1,386,592.00	641,421.00	86.1%

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Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	37,899,980.00	37,899,980.00	4,558,884.68	86,078,600.00	48,178,620.00	127.1%
TOTAL, OTHER STATE REVENUE			47,713,543.00	47,713,543.00	4,897,426.25	96,984,650.00	49,271,107.00	103.3%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	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	5,141,779.00	5,141,779.00	245,103.95	5,141,779.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	1,213,165.00	1,213,165.00	461,187.85	1,463,165.00	250,000.00	20.6%
Interest		8660	250,000.00	250,000.00	66,750.73	250,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
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%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,916,897.00	2,916,897.00	218,216.27	3,793,038.00	876,141.00	30.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	571,200.00	571,200.00	754,864.00	586,290.00	15,090.00	2.6%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	13,453,428.00	13,453,428.00	4,042,476.00	13,453,428.00	0.00	0.0%

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From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			25,046,469.00	25,046,469.00	5,788,598.80	26,187,700.00	1,141,231.00	4.6%
TOTAL, REVENUES			323,731,329.00	323,731,329.00	58,863,811.44	398,129,455.05	74,398,126.05	23.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	104,827,650.00	104,827,650.00	33,284,152.64	114,725,181.75	(9,897,531.75)	-9.4%
Certificated Pupil Support Salaries		1200	16,292,864.00	16,292,864.00	3,684,098.51	17,618,176.00	(1,325,312.00)	-8.1%
Certificated Supervisors' and Administrators' Salaries		1300	13,680,181.00	13,680,181.00	4,538,574.64	16,151,267.53	(2,471,086.53)	-18.1%
Other Certificated Salaries		1900	4,484,594.00	4,484,594.00	1,079,565.56	4,955,929.00	(471,335.00)	-10.5%
TOTAL, CERTIFICATED SALARIES			139,285,289.00	139,285,289.00	42,586,391.35	153,450,554.28	(14,165,265.28)	-10.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	11,450,972.00	11,450,972.00	2,776,635.62	12,490,923.55	(1,039,951.55)	-9.1%
Classified Support Salaries		2200	15,642,500.00	15,642,500.00	5,155,538.61	17,797,202.44	(2,154,702.44)	-13.8%
Classified Supervisors' and Administrators' Salaries		2300	4,087,259.00	4,087,259.00	1,373,522.01	4,570,690.00	(483,431.00)	-11.8%
Clerical, Technical and Office Salaries		2400	18,221,761.00	18,221,761.00	5,573,988.95	19,800,933.02	(1,579,172.02)	-8.7%
Other Classified Salaries		2900	6,071,196.00	6,071,196.00	6,260,641.55	8,806,387.13	(2,735,191.13)	-45.1%
TOTAL, CLASSIFIED SALARIES			55,473,688.00	55,473,688.00	21,140,326.74	63,466,136.14	(7,992,448.14)	-14.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	37,809,824.00	37,809,824.00	7,574,278.00	40,266,562.18	(2,456,738.18)	-6.5%
PERS		3201-3202	14,400,840.00	14,400,840.00	4,892,404.40	15,457,759.60	(1,056,919.60)	-7.3%
OASDI/Medicare/Alternative		3301-3302	6,317,092.00	6,317,092.00	2,216,573.53	6,871,873.97	(554,781.97)	-8.8%
Health and Welfare Benefits		3401-3402	1,428,167.00	1,428,167.00	371,341.16	1,611,543.00	(183,376.00)	-12.8%
Unemployment Insurance		3501-3502	973,776.00	973,776.00	318,259.45	1,015,732.17	(41,956.17)	-4.3%
Workers' Compensation		3601-3602	2,916,607.00	2,916,607.00	1,037,663.24	3,390,771.49	(474,164.49)	-16.3%
OPEB, Allocated		3701-3702	2,526,487.00	2,526,487.00	821,511.51	2,660,461.48	(133,974.48)	-5.3%
OPEB, Active Employees		3751-3752	1,118,269.00	1,118,269.00	216,868.29	1,146,614.00	(28,345.00)	-2.5%
Other Employee Benefits		3901-3902	8,037.00	8,037.00	1,331.20	8,182.00	(145.00)	-1.8%
TOTAL, EMPLOYEE BENEFITS			67,499,099.00	67,499,099.00	17,450,230.78	72,429,499.89	(4,930,400.89)	-7.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,621,989.00	1,621,989.00	2,530,721.88	4,196,644.00	(2,574,655.00)	-158.7%
Books and Other Reference Materials		4200	453,576.00	453,576.00	75,129.91	415,822.07	37,753.93	8.3%
Materials and Supplies		4300	7,638,682.00	7,638,682.00	1,598,026.49	11,190,997.18	(3,552,315.18)	-46.5%
Noncapitalized Equipment		4400	797,290.00	797,290.00	282,034.03	1,070,834.39	(273,544.39)	-34.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			10,511,537.00	10,511,537.00	4,485,912.31	16,874,297.64	(6,362,760.64)	-60.5%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	11,352,754.00	11,352,754.00	1,049,514.63	12,104,138.00	(751,384.00)	-6.6%
Travel and Conferences		5200	468,859.00	468,859.00	36,951.86	473,838.66	(4,979.66)	-1.1%
Dues and Memberships		5300	156,457.00	156,457.00	151,697.25	187,095.00	(30,638.00)	-19.6%
Insurance		5400-5450	705,790.00	705,790.00	8,303.86	706,140.00	(350.00)	0.0%
Operations and Housekeeping Services		5500	4,246,279.00	4,246,279.00	1,671,630.35	4,305,934.00	(59,655.00)	-1.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,011,220.00	1,011,220.00	223,099.53	1,115,181.00	(103,961.00)	-10.3%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(91,191.00)	(91,191.00)	(771.18)	(91,191.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	10,459,074.00	10,459,074.00	3,368,905.87	16,703,536.02	(6,244,462.02)	-59.7%
Communications		5900	633,632.00	633,632.00	246,088.47	414,617.00	219,015.00	34.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			28,942,874.00	28,942,874.00	6,755,420.64	35,919,288.68	(6,976,414.68)	-24.1%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	100,700.00	100,700.00	0.00	100,700.00	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	437,826.00	437,826.00	11,912.24	492,701.91	(54,875.91)	-12.5%
Equipment Replacement		6500	0.00	0.00	0.00	47,611.00	(47,611.00)	New
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			538,526.00	538,526.00	11,912.24	641,012.91	(102,486.91)	-19.0%
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	24,959.00	24,959.00	0.00	0.00	24,959.00	100.0%
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	3,328.00	4,398.00	(4,398.00)	New
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	3,695,196.00	3,695,196.00	344,770.16	3,695,196.00	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	2,661.00	2,661.00	348.96	2,661.00	0.00	0.0%
Other Debt Service - Principal		7439	25,039.00	25,039.00	6,564.60	26,259.00	(1,220.00)	-4.9%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,747,855.00	3,747,855.00	355,011.72	3,728,514.00	19,341.00	0.5%
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	(894,576.00)	(894,576.00)	(47,495.21)	(1,011,703.00)	117,127.00	-13.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(894,576.00)	(894,576.00)	(47,495.21)	(1,011,703.00)	117,127.00	-13.1%
TOTAL, EXPENDITURES			305,104,292.00	305,104,292.00	92,737,710.57	345,497,600.54	(40,393,308.54)	-13.2%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(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%

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

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

Resource	Description	2022-23 Projected Totals
2600	Expanded Learning Opportunities Program	15,422,686.00
3010	ESSA: Title I, Part A, Basic Grants Low-Income and Neglected	75,369.00
3182	ESSA: School Improvement Funding for LEAs	.58
6266	Educator Effectiveness, FY 2021-22	4,818,383.00
6300	Lottery: Instructional Materials	902,376.00
6332	CA Community Schools Partnership Act - Implementation Grant	14,933,058.00
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Program)	511,396.00
6536	Special Ed: Dispute Prevention and Dispute Resolution	253,466.00
6537	Special Ed: Learning Recovery Support	1,325,747.00
6547	Special Education Early Intervention Preschool Grant	1,703,926.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	10,325,958.00
7311	Classified School Employee Professional Development Block Grant	61,042.00
7412	A-G Access/Success Grant	675,971.00
7413	A-G Learning Loss Mitigation Grant	363,667.00
7435	Learning Recovery Emergency Block Grant	26,377,156.00
7510	Low-Performing Students Block Grant	165,948.00
7810	Other Restricted State	135,476.00
9010	Other Restricted Local	3,085,229.73
Total, Restricted Balance		81,136,855.31

Description	Resource Codes	Object Codes	Original Budget (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								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
a) As of July 1 - Unaudited		9791	400,960.34	0.00		400,960.00	400,960.00	New
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			400,960.34	0.00		400,960.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			400,960.34	0.00		400,960.00		
2) Ending Balance, June 30 (E + F1e)			400,960.34	0.00		400,960.00		
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	400,960.34	0.00		400,960.00		
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
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%

Description	Resource Codes	Object Codes	Original Budget (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 SOURCES/USES								
SOURCES								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00		
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
8210	Student Activity Funds	400,960.00
Total, Restricted Balance		400,960.00

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	725,672.00	725,672.00	0.00	789,175.00	63,503.00	8.8%
3) Other State Revenue		8300-8599	2,794,153.00	2,794,153.00	792,888.00	3,005,760.00	211,607.00	7.6%
4) Other Local Revenue		8600-8799	77,100.00	77,100.00	12,442.16	1,077,965.00	1,000,865.00	1,298.1%
5) TOTAL, REVENUES			3,596,925.00	3,596,925.00	805,330.16	4,872,900.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,204,756.00	1,204,756.00	304,311.44	1,556,241.00	(351,485.00)	-29.2%
2) Classified Salaries		2000-2999	713,218.00	713,218.00	187,998.90	816,736.00	(103,518.00)	-14.5%
3) Employee Benefits		3000-3999	717,353.00	717,353.00	137,247.65	890,625.00	(173,272.00)	-24.2%
4) Books and Supplies		4000-4999	155,927.00	155,927.00	1,601.08	182,466.00	(26,539.00)	-17.0%
5) Services and Other Operating Expenditures		5000-5999	688,242.00	688,242.00	65,962.05	1,176,304.00	(488,062.00)	-70.9%
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	126,841.00	126,841.00	0.00	175,559.00	(48,718.00)	-38.4%
9) TOTAL, EXPENDITURES			3,606,337.00	3,606,337.00	697,121.12	4,797,931.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(9,412.00)	(9,412.00)	108,209.04	74,969.00		
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)			(9,412.00)	(9,412.00)	108,209.04	74,969.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	135,066.00	135,066.00		695,558.00	560,492.00	415.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			135,066.00	135,066.00		695,558.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			135,066.00	135,066.00		695,558.00		
2) Ending Balance, June 30 (E + F1e)			125,654.00	125,654.00		770,527.00		
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	68,801.00	68,801.00		180,394.00		
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	56,853.00	56,853.00		590,133.00		
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	725,672.00	725,672.00	0.00	789,175.00	63,503.00	8.8%
TOTAL, FEDERAL REVENUE			725,672.00	725,672.00	0.00	789,175.00	63,503.00	8.8%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	651,588.00	651,588.00	264,626.00	651,588.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Program	6391	8590	1,982,953.00	1,982,953.00	528,262.00	2,113,036.00	130,083.00	6.6%
All Other State Revenue	All Other	8590	159,612.00	159,612.00	0.00	241,136.00	81,524.00	51.1%
TOTAL, OTHER STATE REVENUE			2,794,153.00	2,794,153.00	792,888.00	3,005,760.00	211,607.00	7.6%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	8,000.00	8,000.00	1,273.10	8,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	20,500.00	20,500.00	8,108.25	20,500.00	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	48,600.00	48,600.00	3,060.81	1,049,465.00	1,000,865.00	2,059.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			77,100.00	77,100.00	12,442.16	1,077,965.00	1,000,865.00	1,298.1%
TOTAL, REVENUES			3,596,925.00	3,596,925.00	805,330.16	4,872,900.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	811,162.00	811,162.00	155,063.08	1,006,476.00	(195,314.00)	-24.1%
Certificated Pupil Support Salaries		1200	83,232.00	83,232.00	1,973.48	15,472.00	67,760.00	81.4%
Certificated Supervisors' and Administrators' Salaries		1300	101,016.00	101,016.00	45,686.68	124,824.00	(23,808.00)	-23.6%
Other Certificated Salaries		1900	209,346.00	209,346.00	101,588.20	409,469.00	(200,123.00)	-95.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, CERTIFICATED SALARIES			1,204,756.00	1,204,756.00	304,311.44	1,556,241.00	(351,485.00)	-29.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	32,175.00	32,175.00	6,328.12	30,768.00	1,407.00	4.4%
Classified Support Salaries		2200	386,739.00	386,739.00	102,529.97	436,432.00	(49,693.00)	-12.8%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	280,653.00	280,653.00	76,655.16	335,885.00	(55,232.00)	-19.7%
Other Classified Salaries		2900	13,651.00	13,651.00	2,485.65	13,651.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			713,218.00	713,218.00	187,998.90	816,736.00	(103,518.00)	-14.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	389,645.00	389,645.00	44,698.95	451,875.00	(62,230.00)	-16.0%
PERS		3201-3202	175,498.00	175,498.00	51,976.87	228,562.00	(53,064.00)	-30.2%
OASDI/Medicare/Alternative		3301-3302	71,744.00	71,744.00	19,173.88	91,580.00	(19,836.00)	-27.6%
Health and Welfare Benefits		3401-3402	8,590.00	8,590.00	4,130.72	26,861.00	(18,271.00)	-212.7%
Unemployment Insurance		3501-3502	9,609.00	9,609.00	2,457.39	12,253.00	(2,644.00)	-27.5%
Workers' Compensation		3601-3602	31,184.00	31,184.00	8,000.04	40,445.00	(9,261.00)	-29.7%
OPEB, Allocated		3701-3702	24,956.00	24,956.00	5,700.25	32,559.00	(7,603.00)	-30.5%
OPEB, Active Employees		3751-3752	6,127.00	6,127.00	1,109.55	6,490.00	(363.00)	-5.9%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			717,353.00	717,353.00	137,247.65	890,625.00	(173,272.00)	-24.2%
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	15,752.00	15,752.00	0.00	15,752.00	0.00	0.0%
Materials and Supplies		4300	60,411.00	60,411.00	1,063.16	81,750.00	(21,339.00)	-35.3%
Noncapitalized Equipment		4400	79,764.00	79,764.00	537.92	84,964.00	(5,200.00)	-6.5%
TOTAL, BOOKS AND SUPPLIES			155,927.00	155,927.00	1,601.08	182,466.00	(26,539.00)	-17.0%
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	4,525.00	4,525.00	0.00	12,205.00	(7,680.00)	-169.7%
Dues and Memberships		5300	1,970.00	1,970.00	365.00	1,970.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	132,846.00	132,846.00	26,276.88	143,922.00	(11,076.00)	-8.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	6,100.00	6,100.00	2,302.70	6,100.00	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	5,065.00	5,065.00	0.00	5,065.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	516,097.00	516,097.00	26,762.36	980,403.00	(464,306.00)	-90.0%
Communications		5900	21,639.00	21,639.00	10,255.11	26,639.00	(5,000.00)	-23.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			688,242.00	688,242.00	65,962.05	1,176,304.00	(488,062.00)	-70.9%
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
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	126,841.00	126,841.00	0.00	175,559.00	(48,718.00)	-38.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			126,841.00	126,841.00	0.00	175,559.00	(48,718.00)	-38.4%
TOTAL, EXPENDITURES			3,606,337.00	3,606,337.00	697,121.12	4,797,931.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
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)			0.00	0.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
6371	CalWORKs for ROCP or Adult Education	68,506.00
9010	Other Restricted Local	111,888.00
Total, Restricted Balance		180,394.00

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	1,420,584.00	1,420,584.00	934,691.00	2,217,576.00	796,992.00	56.1%
3) Other State Revenue		8300-8599	9,659,983.00	9,659,983.00	3,174,645.70	11,612,039.00	1,952,056.00	20.2%
4) Other Local Revenue		8600-8799	89,275.00	89,275.00	2,821.01	89,378.00	103.00	0.1%
5) TOTAL, REVENUES			11,169,842.00	11,169,842.00	4,112,157.71	13,918,993.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,941,543.00	1,941,543.00	476,254.89	2,133,838.00	(192,295.00)	-9.9%
2) Classified Salaries		2000-2999	1,629,923.00	1,629,923.00	455,319.20	1,883,990.00	(254,067.00)	-15.6%
3) Employee Benefits		3000-3999	1,347,728.00	1,347,728.00	283,616.05	1,460,089.00	(112,361.00)	-8.3%
4) Books and Supplies		4000-4999	1,169,113.00	1,169,113.00	7,000.86	2,470,349.00	(1,301,236.00)	-111.3%
5) Services and Other Operating Expenditures		5000-5999	1,440,089.00	1,440,089.00	289,965.60	2,205,589.00	(765,500.00)	-53.2%
6) Capital Outlay		6000-6999	3,670,061.00	3,670,061.00	0.00	3,648,773.00	21,288.00	0.6%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299,7400-7499		0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	359,289.00	359,289.00	47,495.21	487,150.00	(127,861.00)	-35.6%
9) TOTAL, EXPENDITURES			11,557,746.00	11,557,746.00	1,559,651.81	14,289,778.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(387,904.00)	(387,904.00)	2,552,505.90	(370,785.00)		
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)			(387,904.00)	(387,904.00)	2,552,505.90	(370,785.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	593,970.00	593,970.00		579,585.00	(14,385.00)	-2.4%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			593,970.00	593,970.00		579,585.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			593,970.00	593,970.00		579,585.00		
2) Ending Balance, June 30 (E + F1e)			206,066.00	206,066.00		208,800.00		
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	206,069.00	206,069.00		208,800.00		

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	(3.00)	(3.00)		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	1,420,584.00	1,420,584.00	934,691.00	2,217,576.00	796,992.00	56.1%
TOTAL, FEDERAL REVENUE			1,420,584.00	1,420,584.00	934,691.00	2,217,576.00	796,992.00	56.1%
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	4,954,562.00	4,954,562.00	2,419,734.00	6,906,618.00	1,952,056.00	39.4%
All Other State Revenue	All Other	8590	4,705,421.00	4,705,421.00	754,911.70	4,705,421.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			9,659,983.00	9,659,983.00	3,174,645.70	11,612,039.00	1,952,056.00	20.2%
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	9,997.00	9,997.00	2,821.01	10,100.00	103.00	1.0%
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	29,278.00	29,278.00	0.00	29,278.00	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	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			89,275.00	89,275.00	2,821.01	89,378.00	103.00	0.1%
TOTAL, REVENUES			11,169,842.00	11,169,842.00	4,112,157.71	13,918,993.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,408,745.00	1,408,745.00	316,633.69	1,522,379.00	(113,634.00)	-8.1%
Certificated Pupil Support Salaries		1200	88,023.00	88,023.00	7,481.70	74,890.00	13,133.00	14.9%
Certificated Supervisors' and Administrators' Salaries		1300	355,094.00	355,094.00	132,955.50	434,409.00	(79,315.00)	-22.3%
Other Certificated Salaries		1900	89,681.00	89,681.00	19,184.00	102,160.00	(12,479.00)	-13.9%
TOTAL, CERTIFICATED SALARIES			1,941,543.00	1,941,543.00	476,254.89	2,133,838.00	(192,295.00)	-9.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	996,862.00	996,862.00	227,706.78	1,133,811.00	(136,949.00)	-13.7%
Classified Support Salaries		2200	173,754.00	173,754.00	63,911.11	200,266.00	(26,512.00)	-15.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	280,566.00	280,566.00	108,360.79	357,832.00	(77,266.00)	-27.5%
Other Classified Salaries		2900	178,741.00	178,741.00	55,340.52	192,081.00	(13,340.00)	-7.5%
TOTAL, CLASSIFIED SALARIES			1,629,923.00	1,629,923.00	455,319.20	1,883,990.00	(254,067.00)	-15.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	496,486.00	496,486.00	66,370.42	507,052.00	(10,566.00)	-2.1%
PERS		3201-3202	493,020.00	493,020.00	125,308.78	539,651.00	(46,631.00)	-9.5%
OASDI/Medicare/Alternative		3301-3302	166,759.00	166,759.00	46,112.31	203,905.00	(37,146.00)	-22.3%
Health and Welfare Benefits		3401-3402	34,759.00	34,759.00	8,705.75	38,114.00	(3,355.00)	-9.7%
Unemployment Insurance		3501-3502	18,643.00	18,643.00	4,649.86	20,683.00	(2,040.00)	-10.9%
Workers' Compensation		3601-3602	60,585.00	60,585.00	15,138.16	67,008.00	(6,423.00)	-10.6%
OPEB, Allocated		3701-3702	48,468.00	48,468.00	12,108.77	53,431.00	(4,963.00)	-10.2%
OPEB, Active Employees		3751-3752	29,008.00	29,008.00	5,222.00	30,245.00	(1,237.00)	-4.3%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,347,728.00	1,347,728.00	283,616.05	1,460,089.00	(112,361.00)	-8.3%
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	5,027.00	5,027.00	0.00	5,027.00	0.00	0.0%
Materials and Supplies		4300	1,111,754.00	1,111,754.00	7,000.86	2,402,217.00	(1,290,463.00)	-116.1%
Noncapitalized Equipment		4400	52,332.00	52,332.00	0.00	63,105.00	(10,773.00)	-20.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,169,113.00	1,169,113.00	7,000.86	2,470,349.00	(1,301,236.00)	-111.3%
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	4,500.00	4,500.00	459.19	8,579.00	(4,079.00)	-90.6%
Dues and Memberships		5300	772.00	772.00	600.00	772.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	40,000.00	40,000.00	21,840.81	40,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,235.00	3,235.00	95.00	3,330.00	(95.00)	-2.9%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,868.00	1,868.00	771.18	1,868.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	1,386,113.00	1,386,113.00	264,274.88	2,145,939.00	(759,826.00)	-54.8%
Communications		5900	3,601.00	3,601.00	1,924.54	5,101.00	(1,500.00)	-41.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,440,089.00	1,440,089.00	289,965.60	2,205,589.00	(765,500.00)	-53.2%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	917,561.00	917,561.00	0.00	917,561.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	917,500.00	917,500.00	0.00	937,500.00	(20,000.00)	-2.2%
Equipment		6400	1,835,000.00	1,835,000.00	0.00	1,793,712.00	41,288.00	2.3%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,670,061.00	3,670,061.00	0.00	3,648,773.00	21,288.00	0.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	359,289.00	359,289.00	47,495.21	487,150.00	(127,861.00)	-35.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			359,289.00	359,289.00	47,495.21	487,150.00	(127,861.00)	-35.6%
TOTAL, EXPENDITURES			11,557,746.00	11,557,746.00	1,559,651.81	14,289,778.00		
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
5058	Child Development: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	17,108.00
6129	Child Development: Center-Based Reserve Account for Department of Social Services Programs	11,932.00
6130	Child Development: Center-Based Reserve Account	29,411.00
9010	Other Restricted Local	150,349.00
Total, Restricted Balance		208,800.00

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	7,825,358.00	7,825,358.00	585,926.32	8,307,758.00	482,400.00	6.2%
3) Other State Revenue		8300-8599	880,500.00	880,500.00	20,441.79	880,500.00	0.00	0.0%
4) Other Local Revenue		8600-8799	92,486.00	92,486.00	14,752.30	97,118.00	4,632.00	5.0%
5) TOTAL, REVENUES			8,798,344.00	8,798,344.00	621,120.41	9,285,376.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,307,192.00	4,307,192.00	1,101,267.79	5,690,395.00	(1,383,203.00)	-32.1%
3) Employee Benefits		3000-3999	1,566,663.00	1,566,663.00	379,148.19	1,962,689.00	(396,026.00)	-25.3%
4) Books and Supplies		4000-4999	2,306,504.00	2,306,504.00	882,129.24	3,629,964.00	(1,323,460.00)	-57.4%
5) Services and Other Operating Expenditures		5000-5999	94,943.00	94,943.00	34,323.96	132,068.00	(37,125.00)	-39.1%
6) Capital Outlay		6000-6999	516,006.00	516,006.00	0.00	441,006.00	75,000.00	14.5%
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	408,446.00	408,446.00	0.00	348,994.00	59,452.00	14.6%
9) TOTAL, EXPENDITURES			9,199,754.00	9,199,754.00	2,396,869.18	12,205,116.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(401,410.00)	(401,410.00)	(1,775,748.77)	(2,919,740.00)		
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)			(401,410.00)	(401,410.00)	(1,775,748.77)	(2,919,740.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,405,924.00	2,405,924.00		4,826,555.00	2,420,631.00	100.6%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,405,924.00	2,405,924.00		4,826,555.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,405,924.00	2,405,924.00		4,826,555.00		
2) Ending Balance, June 30 (E + F1e)			2,004,514.00	2,004,514.00		1,906,815.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	2,004,514.00	2,004,514.00		1,906,815.00		

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	7,825,358.00	7,825,358.00	585,926.32	8,307,758.00	482,400.00	6.2%
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			7,825,358.00	7,825,358.00	585,926.32	8,307,758.00	482,400.00	6.2%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	880,500.00	880,500.00	20,441.79	880,500.00	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			880,500.00	880,500.00	20,441.79	880,500.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	1,664.00	1,664.00	(108.00)	1,664.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	89,349.00	89,349.00	10,149.05	89,349.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	1,473.00	1,473.00	4,711.25	6,105.00	4,632.00	314.5%
TOTAL, OTHER LOCAL REVENUE			92,486.00	92,486.00	14,752.30	97,118.00	4,632.00	5.0%
TOTAL, REVENUES			8,798,344.00	8,798,344.00	621,120.41	9,285,376.00		
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	3,667,636.00	3,667,636.00	895,044.19	4,588,431.00	(920,795.00)	-25.1%
Classified Supervisors' and Administrators' Salaries		2300	571,758.00	571,758.00	194,380.88	857,556.00	(285,798.00)	-50.0%
Clerical, Technical and Office Salaries		2400	67,798.00	67,798.00	11,842.72	244,408.00	(176,610.00)	-260.5%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			4,307,192.00	4,307,192.00	1,101,267.79	5,690,395.00	(1,383,203.00)	-32.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	1,011,719.00	1,011,719.00	242,167.84	1,263,057.00	(251,338.00)	-24.8%
OASDI/Medicare/Alternative		3301-3302	319,941.00	319,941.00	79,847.36	404,816.00	(84,875.00)	-26.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Health and Welfare Benefits		3401-3402	47,189.00	47,189.00	11,390.97	57,961.00	(10,772.00)	-22.8%
Unemployment Insurance		3501-3502	21,585.00	21,585.00	5,504.75	27,751.00	(6,166.00)	-28.6%
Workers' Compensation		3601-3602	70,037.00	70,037.00	17,956.88	89,640.00	(19,603.00)	-28.0%
OPEB, Allocated		3701-3702	56,039.00	56,039.00	14,499.83	75,315.00	(19,276.00)	-34.4%
OPEB, Active Employees		3751-3752	40,153.00	40,153.00	7,780.56	44,149.00	(3,996.00)	-10.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,566,663.00	1,566,663.00	379,148.19	1,962,689.00	(396,026.00)	-25.3%
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	442,007.00	442,007.00	136,655.18	602,693.00	(160,686.00)	-36.4%
Noncapitalized Equipment		4400	90,833.00	90,833.00	47,887.58	90,825.00	8.00	0.0%
Food		4700	1,773,664.00	1,773,664.00	697,586.48	2,936,446.00	(1,162,782.00)	-65.6%
TOTAL, BOOKS AND SUPPLIES			2,306,504.00	2,306,504.00	882,129.24	3,629,964.00	(1,323,460.00)	-57.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	4,475.00	4,475.00	25.00	11,600.00	(7,125.00)	-159.2%
Dues and Memberships		5300	4,942.00	4,942.00	320.00	4,942.00	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	28,805.00	28,805.00	7,098.14	53,805.00	(25,000.00)	-86.8%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,758.00	1,758.00	0.00	1,758.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	52,463.00	52,463.00	26,880.82	57,463.00	(5,000.00)	-9.5%
Communications		5900	2,500.00	2,500.00	0.00	2,500.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			94,943.00	94,943.00	34,323.96	132,068.00	(37,125.00)	-39.1%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	120,000.00	120,000.00	0.00	120,000.00	0.00	0.0%
Equipment		6400	396,006.00	396,006.00	0.00	321,006.00	75,000.00	18.9%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			516,006.00	516,006.00	0.00	441,006.00	75,000.00	14.5%
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	408,446.00	408,446.00	0.00	348,994.00	59,452.00	14.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			408,446.00	408,446.00	0.00	348,994.00	59,452.00	14.6%
TOTAL, EXPENDITURES			9,199,754.00	9,199,754.00	2,396,869.18	12,205,116.00		
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)	38,458.00
5316	Child Nutrition: COVID CARES Act Supplemental Meal Reimbursement	278,173.00
5330	Child Nutrition: Summer Food Service Program Operations	748,251.00
5460	Child Nutrition: CACFP COVID-19 Emergency Operational Costs Reimbursement (ECR)	811,665.00
7027	Child Nutrition: COVID State Supplemental Meal Reimbursement	19,040.00
9010	Other Restricted Local	11,228.00
Total, Restricted Balance		1,906,815.00

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	500,000.00	500,000.00	550,670.91	861,120.00	361,120.00	72.2%
5) TOTAL, REVENUES			500,000.00	500,000.00	550,670.91	861,120.00		
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	250,000.00	250,000.00	0.00	250,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	250,000.00	250,000.00	0.00	250,000.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			500,000.00	500,000.00	0.00	500,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	550,670.91	361,120.00		
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	550,670.91	361,120.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	500,000.00	500,000.00		1,015,281.00	515,281.00	103.1%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			500,000.00	500,000.00		1,015,281.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			500,000.00	500,000.00		1,015,281.00		
2) Ending Balance, June 30 (E + F1e)			500,000.00	500,000.00		1,376,401.00		
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	0.00	0.00		360,780.00		
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	500,000.00	500,000.00		1,015,621.00		
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%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	340.91	340.00	340.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	500,000.00	500,000.00	550,330.00	860,780.00	360,780.00	72.2%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			500,000.00	500,000.00	550,670.91	861,120.00	361,120.00	72.2%
TOTAL, REVENUES			500,000.00	500,000.00	550,670.91	861,120.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	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, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	250,000.00	250,000.00	0.00	250,000.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			250,000.00	250,000.00	0.00	250,000.00	0.00	0.0%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	250,000.00	250,000.00	0.00	250,000.00	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			250,000.00	250,000.00	0.00	250,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			500,000.00	500,000.00	0.00	500,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			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	360,780.00
Total, Restricted Balance		360,780.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,501,595.00	1,501,595.00	655,072.95	1,566,152.00	64,557.00	4.3%
5) TOTAL, REVENUES			1,501,595.00	1,501,595.00	655,072.95	1,566,152.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	303,271.00	303,271.00	115,797.58	355,235.00	(51,964.00)	-17.1%
3) Employee Benefits		3000-3999	113,775.00	113,775.00	38,740.38	126,645.00	(12,870.00)	-11.3%
4) Books and Supplies		4000-4999	76,542.00	76,542.00	148,630.95	494,058.00	(417,516.00)	-545.5%
5) Services and Other Operating Expenditures		5000-5999	43,220.00	43,220.00	109,937.17	185,385.00	(142,165.00)	-328.9%
6) Capital Outlay		6000-6999	127,597,553.00	127,597,553.00	15,884,480.80	127,467,704.00	129,849.00	0.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			128,134,361.00	128,134,361.00	16,297,586.88	128,629,027.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(126,632,766.00)	(126,632,766.00)	(15,642,513.93)	(127,062,875.00)		
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)			(126,632,766.00)	(126,632,766.00)	(15,642,513.93)	(127,062,875.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	185,748,690.00	185,748,690.00		262,588,726.00	76,840,036.00	41.4%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			185,748,690.00	185,748,690.00		262,588,726.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			185,748,690.00	185,748,690.00		262,588,726.00		
2) Ending Balance, June 30 (E + F1e)			59,115,924.00	59,115,924.00		135,525,851.00		
Components of Ending Fund Balance								
a) Nonspendable								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	59,115,924.00	59,115,924.00		135,525,851.00		
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	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,500,000.00	1,500,000.00	592,986.95	1,502,065.00	2,065.00	0.1%
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	1,595.00	1,595.00	62,086.00	64,087.00	62,492.00	3,918.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,501,595.00	1,501,595.00	655,072.95	1,566,152.00	64,557.00	4.3%
TOTAL, REVENUES			1,501,595.00	1,501,595.00	655,072.95	1,566,152.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	185,135.00	185,135.00	64,255.22	211,247.00	(26,112.00)	-14.1%
Clerical, Technical and Office Salaries		2400	118,136.00	118,136.00	51,542.36	143,988.00	(25,852.00)	-21.9%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			303,271.00	303,271.00	115,797.58	355,235.00	(51,964.00)	-17.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	76,912.00	76,912.00	25,233.25	84,966.00	(8,054.00)	-10.5%
OASDI/Medicare/Alternative		3301-3302	22,544.00	22,544.00	8,604.13	25,677.00	(3,133.00)	-13.9%
Health and Welfare Benefits		3401-3402	2,332.00	2,332.00	815.09	2,593.00	(261.00)	-11.2%
Unemployment Insurance		3501-3502	1,518.00	1,518.00	579.00	1,759.00	(241.00)	-15.9%
Workers' Compensation		3601-3602	4,929.00	4,929.00	1,881.72	5,713.00	(784.00)	-15.9%
OPEB, Allocated		3701-3702	3,944.00	3,944.00	1,333.19	4,343.00	(399.00)	-10.1%
OPEB, Active Employees		3751-3752	1,596.00	1,596.00	294.00	1,594.00	2.00	0.1%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			113,775.00	113,775.00	38,740.38	126,645.00	(12,870.00)	-11.3%
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	9,260.00	9,260.00	18,269.38	100,137.00	(90,877.00)	-981.4%
Noncapitalized Equipment		4400	67,282.00	67,282.00	130,361.57	393,921.00	(326,639.00)	-485.5%
TOTAL, BOOKS AND SUPPLIES			76,542.00	76,542.00	148,630.95	494,058.00	(417,516.00)	-545.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	2,372.00	2,372.00	0.00	2,372.00	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	680.00	680.00	30.73	1,974.00	(1,294.00)	-190.3%
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	39,862.00	39,862.00	109,875.04	180,607.00	(140,745.00)	-353.1%
Communications		5900	306.00	306.00	31.40	432.00	(126.00)	-41.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			43,220.00	43,220.00	109,937.17	185,385.00	(142,165.00)	-328.9%
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Buildings and Improvements of Buildings		6200	126,931,217.00	126,931,217.00	15,863,904.03	126,477,027.00	454,190.00	0.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	666,336.00	666,336.00	20,576.77	990,677.00	(324,341.00)	-48.7%
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			127,597,553.00	127,597,553.00	15,884,480.80	127,467,704.00	129,849.00	0.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			128,134,361.00	128,134,361.00	16,297,586.88	128,629,027.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale 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%

Description	Resource Codes	Object Codes	Original Budget (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 Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
9010	Other Restricted Local	135,525,851.00
Total, Restricted Balance		135,525,851.00

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	2,687,061.00	2,687,061.00	388,968.33	2,544,100.00	(142,961.00)	-5.3%
5) TOTAL, REVENUES			2,687,061.00	2,687,061.00	388,968.33	2,544,100.00		
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	256,754.00	256,754.00	0.00	256,754.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	492,871.00	492,871.00	51,109.00	386,159.00	106,712.00	21.7%
6) Capital Outlay		6000-6999	323,575.00	323,575.00	94,742.23	1,547,406.00	(1,223,831.00)	-378.2%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		1,752,245.00	1,752,245.00	124,519.00	622,595.00	1,129,650.00	64.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,825,445.00	2,825,445.00	270,370.23	2,812,914.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(138,384.00)	(138,384.00)	118,598.10	(268,814.00)		
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)			(138,384.00)	(138,384.00)	118,598.10	(268,814.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,241,129.00	3,241,129.00		3,477,786.00	236,657.00	7.3%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,241,129.00	3,241,129.00		3,477,786.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,241,129.00	3,241,129.00		3,477,786.00		
2) Ending Balance, June 30 (E + F1e)			3,102,745.00	3,102,745.00		3,208,972.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	3,102,745.00	3,102,745.00		3,208,972.00		
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	45,000.00	45,000.00	8,356.19	45,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	2,642,061.00	2,642,061.00	388,612.14	2,499,100.00	(142,961.00)	-5.4%
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			2,687,061.00	2,687,061.00	388,968.33	2,544,100.00	(142,961.00)	-5.3%
TOTAL, REVENUES			2,687,061.00	2,687,061.00	388,968.33	2,544,100.00		
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	181,855.00	181,855.00	0.00	181,855.00	0.00	0.0%
Noncapitalized Equipment		4400	74,899.00	74,899.00	0.00	74,899.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			256,754.00	256,754.00	0.00	256,754.00	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	34,264.00	34,264.00	5,490.00	34,264.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	82,500.00	82,500.00	0.00	82,500.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	376,107.00	376,107.00	45,619.00	269,395.00	106,712.00	28.4%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			492,871.00	492,871.00	51,109.00	386,159.00	106,712.00	21.7%
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	261,000.00	261,000.00	94,742.23	1,429,331.00	(1,168,331.00)	-447.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	62,410.00	62,410.00	0.00	102,410.00	(40,000.00)	-64.1%
Equipment Replacement		6500	165.00	165.00	0.00	15,665.00	(15,500.00)	-9,393.9%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			323,575.00	323,575.00	94,742.23	1,547,406.00	(1,223,831.00)	-378.2%
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	735,953.00	735,953.00	9,874.99	46,530.00	689,423.00	93.7%
Other Debt Service - Principal		7439	1,016,292.00	1,016,292.00	114,644.01	576,065.00	440,227.00	43.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,752,245.00	1,752,245.00	124,519.00	622,595.00	1,129,650.00	64.5%
TOTAL, EXPENDITURES			2,825,445.00	2,825,445.00	270,370.23	2,812,914.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
9010	Other Restricted Local	3,208,972.00
Total, Restricted Balance		3,208,972.00

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	180,000.00	180,000.00	57,418.71	180,000.00	0.00	0.0%
5) TOTAL, REVENUES			180,000.00	180,000.00	57,418.71	180,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			180,000.00	180,000.00	57,418.71	180,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	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)			180,000.00	180,000.00	57,418.71	180,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	25,474,263.00	25,474,263.00		25,491,228.00	16,965.00	0.1%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			25,474,263.00	25,474,263.00		25,491,228.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,474,263.00	25,474,263.00		25,491,228.00		
2) Ending Balance, June 30 (E + F1e)			25,654,263.00	25,654,263.00		25,671,228.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	25,654,263.00	25,654,263.00		25,671,228.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	180,000.00	180,000.00	57,418.71	180,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			180,000.00	180,000.00	57,418.71	180,000.00	0.00	0.0%
TOTAL, REVENUES			180,000.00	180,000.00	57,418.71	180,000.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%

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

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

Resource	Description	2022-23 Projected Totals
7710	State School Facilities Projects	25,671,228.00
Total, Restricted Balance		25,671,228.00

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	85,000.00	85,000.00	15,568.38	95,598.00	10,598.00	12.5%
5) TOTAL, REVENUES			85,000.00	85,000.00	15,568.38	95,598.00		
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	140,000.00	(140,000.00)	New
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	140,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			85,000.00	85,000.00	15,568.38	(44,402.00)		
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)			85,000.00	85,000.00	15,568.38	(44,402.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,969,584.00	6,969,584.00		6,912,933.00	(56,651.00)	-0.8%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,969,584.00	6,969,584.00		6,912,933.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,969,584.00	6,969,584.00		6,912,933.00		
2) Ending Balance, June 30 (E + F1e)			7,054,584.00	7,054,584.00		6,868,531.00		
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	7,054,584.00	7,054,584.00		6,868,531.00		
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								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	85,000.00	85,000.00	15,568.38	95,598.00	10,598.00	12.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			85,000.00	85,000.00	15,568.38	95,598.00	10,598.00	12.5%
TOTAL, REVENUES			85,000.00	85,000.00	15,568.38	95,598.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	40,000.00	(40,000.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	100,000.00	(100,000.00)	New
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	140,000.00	(140,000.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	140,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (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) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
9010	Other Restricted Local	6,868,531.00
Total, Restricted Balance		6,868,531.00

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	202,000.00	202,000.00	0.00	177,900.00	(24,100.00)	-11.9%
4) Other Local Revenue		8600-8799	33,042,567.00	33,042,567.00	2,041,599.00	39,486,348.00	6,443,781.00	19.5%
5) TOTAL, REVENUES			33,244,567.00	33,244,567.00	2,041,599.00	39,664,248.00		
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	33,371,867.00	33,371,867.00	25,164,164.28	39,664,248.00	(6,292,381.00)	-18.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			33,371,867.00	33,371,867.00	25,164,164.28	39,664,248.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(127,300.00)	(127,300.00)	(23,122,565.28)	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)			(127,300.00)	(127,300.00)	(23,122,565.28)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	35,467,568.00	35,467,568.00		38,269,193.00	2,801,625.00	7.9%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			35,467,568.00	35,467,568.00		38,269,193.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			35,467,568.00	35,467,568.00		38,269,193.00		
2) Ending Balance, June 30 (E + F1e)			35,340,268.00	35,340,268.00		38,269,193.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Legally Restricted Balance		9740	35,340,268.00	35,340,268.00		38,269,193.00		
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								
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	202,000.00	202,000.00	0.00	177,900.00	(24,100.00)	-11.9%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			202,000.00	202,000.00	0.00	177,900.00	(24,100.00)	-11.9%
OTHER LOCAL REVENUE								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	30,216,167.00	30,216,167.00	654,557.22	36,705,848.00	6,489,681.00	21.5%
Unsecured Roll		8612	1,320,600.00	1,320,600.00	1,142,596.87	1,321,500.00	900.00	0.1%
Prior Years' Taxes		8613	374,600.00	374,600.00	41,444.29	412,600.00	38,000.00	10.1%
Supplemental Taxes		8614	710,900.00	710,900.00	154,261.59	870,900.00	160,000.00	22.5%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	420,300.00	420,300.00	48,739.03	175,500.00	(244,800.00)	-58.2%
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			33,042,567.00	33,042,567.00	2,041,599.00	39,486,348.00	6,443,781.00	19.5%
TOTAL, REVENUES			33,244,567.00	33,244,567.00	2,041,599.00	39,664,248.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	6,830,000.00	6,830,000.00	11,035,000.00	11,035,000.00	(4,205,000.00)	-61.6%
Bond Interest and Other Service Charges		7434	26,541,867.00	26,541,867.00	14,129,164.28	28,629,248.00	(2,087,381.00)	-7.9%
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)			33,371,867.00	33,371,867.00	25,164,164.28	39,664,248.00	(6,292,381.00)	-18.9%
TOTAL, EXPENDITURES			33,371,867.00	33,371,867.00	25,164,164.28	39,664,248.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	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)
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
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	38,269,193.00
Total, Restricted Balance		38,269,193.00

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)	18,127.62	18,127.62	16,567.32	18,148.14	20.52	0.0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	18,127.62	18,127.62	16,567.32	18,148.14	20.52	0.0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	18,127.62	18,127.62	16,567.32	18,148.14	20.52	0.0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	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	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)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0.0%
2. Charter School County Program Alternative Education 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, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.0%
3. Charter School 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. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0.0%
6. Charter School County Program Alternative Education 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, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.0%
7. Charter School 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. Total, Charter School Funded County Program 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)
Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.0%

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			40,950,434.00	23,623,931.00	24,613,362.00	49,605,711.00	21,581,507.00	22,062,723.00	63,081,455.00	46,684,315.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		11,468,398.00		22,198,744.00	10,321,557.00	10,321,557.00	10,759,208.00	12,536,864.00	10,177,742.00
Property Taxes	8020-8079		310,641.00	2,682,269.00	2,169,045.00			25,466,108.00	365,054.00	18,909,508.00
Miscellaneous Funds	8080-8099				(1,489,512.00)	(662,005.00)	(662,005.00)	(662,005.00)	(662,005.00)	(662,005.00)
Federal Revenue	8100-8299		56,200.00	284,703.00	765,658.00	72,089.00	8,684,747.00	651,414.00	579,689.00	4,557,219.00
Other State Revenue	8300-8599		1,486,774.00	266,867.00	1,927,617.00	1,216,169.00	15,778,157.00	10,053,934.00	7,381,156.00	6,427,513.00
Other Local Revenue	8600-8799		855,120.00	1,178,287.00	2,105,517.00	1,649,674.00	1,620,925.00	2,161,255.00	1,729,884.00	1,089,305.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			14,177,133.00	4,412,126.00	27,677,069.00	12,597,484.00	35,743,381.00	48,429,914.00	21,930,642.00	40,499,282.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		2,301,587.00	2,879,111.00	13,930,989.00	23,474,704.00	14,114,839.00	219,646.00	27,337,838.00	13,997,867.00
Classified Salaries	2000-2999		2,767,392.00	3,104,112.00	5,211,115.00	10,057,707.00	4,508,746.00	5,143,107.00	5,028,697.00	5,378,187.00
Employee Benefits	3000-3999		1,473,182.00	1,725,428.00	5,317,768.00	8,933,854.00	5,042,145.00	1,706,692.00	8,330,088.00	5,214,277.00
Books and Supplies	4000-4999		1,161.00	190,064.00	2,133,534.00	2,161,154.00	686,146.00	1,147,421.00	813,278.00	670,622.00
Services	5000-5999		841,389.00	1,410,683.00	2,468,487.00	2,034,862.00	1,746,554.00	1,940,661.00	4,228,074.00	2,318,486.00
Capital Outlay	6000-6599			6,077.00		5,835.00	281,188.00			
Other Outgo	7000-7499		1,188.00	2,305.00	5,679.00	298,345.00	1,384,760.00		192,129.00	4,159.00
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			7,385,899.00	9,317,780.00	29,067,572.00	46,966,461.00	27,764,378.00	10,157,527.00	45,930,104.00	27,583,598.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199		(19,542.00)	(29,217.00)	(56,073.00)	(224,263.00)	(61,362.00)	(77,015.00)	(254,660.00)	448,767.00
Accounts Receivable	9200-9299		791,889.00	622,109.00	22,362,507.00	840,070.00	(9,524,941.00)	7,431,360.00	198,581.00	(1,837,488.00)
Due From Other Funds	9310		990,884.00	84,845.00	208,383.00					
Stores	9320									
Prepaid Expenditures	9330									

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		0.00	1,763,231.00	677,737.00	22,514,817.00	615,807.00	(9,586,303.00)	7,354,345.00	(56,079.00)	(1,388,721.00)
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599		25,880,968.00	(5,217,348.00)	(6,309,645.00)	(5,728,966.00)	(2,088,516.00)	4,608,000.00	(7,658,401.00)	(1,795,822.00)
Due To Other Funds	9610				1,007,361.00					
Current Loans	9640									
Unearned Revenues	9650				1,434,249.00					
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	25,880,968.00	(5,217,348.00)	(3,868,035.00)	(5,728,966.00)	(2,088,516.00)	4,608,000.00	(7,658,401.00)	(1,795,822.00)
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	(24,117,737.00)	5,895,085.00	26,382,852.00	6,344,773.00	(7,497,787.00)	2,746,345.00	7,602,322.00	407,101.00
E. NET INCREASE/DECREASE (B - C + D)			(17,326,503.00)	989,431.00	24,992,349.00	(28,024,204.00)	481,216.00	41,018,732.00	(16,397,140.00)	13,322,785.00
F. ENDING CASH (A + E)			23,623,931.00	24,613,362.00	49,605,711.00	21,581,507.00	22,062,723.00	63,081,455.00	46,684,315.00	60,007,100.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
ACTUALS THROUGH THE MONTH OF (Enter Month Name):		November							
A. BEGINNING CASH		60,007,100.00	70,982,301.00	73,167,901.00	68,163,231.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	10,802,911.00	10,177,742.00	10,177,742.00	18,286,173.00	15,283,583.00		152,512,221.00	152,512,221.00
Property Taxes	8020-8079	21,524,546.00	3,086,740.00	4,077,851.00	10,114,570.00			88,706,332.00	88,706,332.00
Miscellaneous Funds	8080-8099	(1,411,197.00)	(636,748.00)	(636,403.00)	(102,175.00)			(7,586,060.00)	(7,586,060.00)
Federal Revenue	8100-8299	93,797.00	7,576,811.00	1,840,726.00	8,515,685.05	7,645,874.00		41,324,612.05	41,324,612.05
Other State Revenue	8300-8599	5,007,000.00	5,012,348.00	5,350,070.00	10,593,120.00	26,483,925.00		96,984,650.00	96,984,650.00
Other Local Revenue	8600-8799	3,530,737.00	1,747,278.00	2,029,436.00	4,402,617.00	2,087,665.00		26,187,700.00	26,187,700.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		39,547,794.00	26,964,171.00	22,839,422.00	51,809,990.05	51,501,047.00	0.00	398,129,455.05	398,129,455.05
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	13,895,559.00	13,604,737.00	13,604,737.00	13,755,269.28	333,671.00		153,450,554.28	153,450,554.28
Classified Salaries	2000-2999	5,402,927.00	5,253,612.00	5,253,612.00	5,667,970.14	688,952.00		63,466,136.14	63,466,136.14
Employee Benefits	3000-3999	5,163,342.00	5,132,876.00	5,111,637.00	18,669,964.89	608,246.00		72,429,499.89	72,429,499.89
Books and Supplies	4000-4999	1,169,217.00	639,040.00	831,453.00	3,013,989.64	3,417,218.00		16,874,297.64	16,874,297.64
Services	5000-5999	3,275,725.00	1,914,381.00	3,202,578.00	6,515,993.68	4,021,415.00		35,919,288.68	35,919,288.68
Capital Outlay	6000-6599				347,912.91			641,012.91	641,012.91
Other Outgo	7000-7499	227,705.00	252,957.00	4,159.00	343,425.00			2,716,811.00	2,716,811.00
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		29,134,475.00	26,797,603.00	28,008,176.00	48,314,525.54	9,069,502.00	0.00	345,497,600.54	345,497,600.54
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	(37,836.00)	(41,755.00)	(277,358.00)	353,482.00			(276,832.00)	
Accounts Receivable	9200-9299	84,648.00		30,528.00		(51,501,047.00)		(30,501,784.00)	
Due From Other Funds	9310					(1,420,561.00)		(136,449.00)	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
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		46,812.00	(41,755.00)	(246,830.00)	353,482.00	(52,921,608.00)	0.00	(30,915,065.00)	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(515,070.00)	(2,060,787.00)	(410,914.00)		(7,607,096.00)		(8,903,597.00)	
Due To Other Funds	9610					(1,462,406.00)		(455,045.00)	
Current Loans	9640							0.00	
Unearned Revenues	9650					(1,434,249.00)		0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		(515,070.00)	(2,060,787.00)	(410,914.00)	0.00	(10,503,751.00)	0.00	(9,358,642.00)	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		561,882.00	2,019,032.00	164,084.00	353,482.00	(42,417,857.00)	0.00	(21,556,423.00)	
E. NET INCREASE/DECREASE (B - C + D)		10,975,201.00	2,185,600.00	(5,004,670.00)	3,848,946.51	13,688.00	0.00	31,075,431.51	
F. ENDING CASH (A + E)		70,982,301.00	73,167,901.00	68,163,231.00	72,012,177.51				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								72,025,865.51	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			72,012,177.51	72,012,177.51	72,012,177.51	72,012,177.51	72,012,177.51	72,012,177.51	72,012,177.51	72,012,177.51
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019									
Property Taxes	8020-8079									
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299									
Other State Revenue	8300-8599									
Other Local Revenue	8600-8799									
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999									
Classified Salaries	2000-2999									
Employee Benefits	3000-3999									
Books and Supplies	4000-4999									
Services	5000-5999									
Capital Outlay	6000-6599									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)			72,012,177.51	72,012,177.51	72,012,177.51	72,012,177.51	72,012,177.51	72,012,177.51	72,012,177.51	72,012,177.51
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		72,012,177.51	72,012,177.51	72,012,177.51	72,012,177.51				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019							0.00	
Property Taxes	8020-8079							0.00	
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299							0.00	
Other State Revenue	8300-8599							0.00	
Other Local Revenue	8600-8799							0.00	
Interfund Transfers In	8910-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999							0.00	
Classified Salaries	2000-2999							0.00	
Employee Benefits	3000-3999							0.00	
Books and Supplies	4000-4999							0.00	
Services	5000-5999							0.00	
Capital Outlay	6000-6599							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		72,012,177.51	72,012,177.51	72,012,177.51	72,012,177.51				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								72,012,177.51	

First Interim
2022-23 Projected Year Totals
Every Student Succeeds Act Maintenance of Effort
Expenditures

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	345,497,600.54
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	41,554,391.47
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	641,012.91
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	28,920.00
4. Other Transfers Out	All	9200	7200-7299	3,695,196.00
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	9,985.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				4,375,113.91
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	2,919,740.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				302,487,835.16
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)*				16,567.32
B. Expenditures per ADA (Line I.E divided by Line II.A)				18,258.10
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.)		0.00	0.00	
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)		0.00	0.00	
2. Total adjusted base expenditure amounts (Line A plus Line A.1)		0.00	0.00	
B. Required effort (Line A.2 times 90%)		0.00	0.00	

C. Current year expenditures (Line I.E and Line II.B)	302,487,835.16	18,258.10
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 Calculation Incomplete	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2024-25 may be reduced by the lower of the two percentages)	0.00%	0.00%
*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA.		
SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	231,901,501.00	2.78%	238,345,578.00	2.03%	243,172,970.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	4,034,581.00	(8.42%)	3,694,979.00	(4.06%)	3,544,979.00
4. Other Local Revenues	8600-8799	3,886,455.00	12.87%	4,386,455.00	0.00%	4,386,455.00
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	(43,005,259.00)	1.37%	(43,593,980.00)	2.78%	(44,805,028.00)
6. Total (Sum lines A1 thru A5c)		196,817,278.00	3.06%	202,833,032.00	1.71%	206,299,376.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				116,144,408.25		109,998,661.25
b. Step & Column Adjustment				958,385.00		903,539.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(7,104,132.00)		10,312,500.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	116,144,408.25	(5.29%)	109,998,661.25	10.20%	121,214,700.25
2. Classified Salaries						
a. Base Salaries				32,295,375.55		29,700,007.55
b. Step & Column Adjustment				129,632.00		128,592.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(2,725,000.00)		2,850,000.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	32,295,375.55	(8.04%)	29,700,007.55	10.03%	32,678,599.55
3. Employee Benefits	3000-3999	38,672,684.23	(6.09%)	36,317,134.00	12.27%	40,773,008.00
4. Books and Supplies	4000-4999	3,346,569.17	14.94%	3,846,569.00	0.00%	3,846,569.00
5. Services and Other Operating Expenditures	5000-5999	11,791,005.60	2.92%	12,135,475.00	2.98%	12,497,168.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,699,594.00	5.00%	3,884,574.00	3.50%	4,020,534.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(3,200,334.00)	(37.50%)	(2,000,334.00)	0.00%	(2,000,334.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		202,749,302.80	(4.37%)	193,882,086.80	9.88%	213,030,244.80
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(5,932,024.80)		8,950,945.20		(6,730,868.80)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		23,596,800.00		17,664,775.20		26,615,720.40
2. Ending Fund Balance (Sum lines C and D1)		17,664,775.20		26,615,720.40		19,884,851.60
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	103,045.00		103,045.00		103,045.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 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	10,364,928.00		9,976,356.00		10,465,557.00
2. Unassigned/Unappropriated	9790	7,196,802.20		16,536,319.40		9,316,249.60
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		17,664,775.20		26,615,720.40		19,884,851.60
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	10,364,928.00		9,976,356.00		10,465,557.00
c. Unassigned/Unappropriated	9790	7,196,802.20		16,536,319.40		9,316,249.60
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		17,561,730.20		26,512,675.40		19,781,806.60
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.						
Please see attached list for budget assumptions.						

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	1,730,992.00	0.00%	1,730,992.00	(2.89%)	1,680,992.00
2. Federal Revenues	8100-8299	41,324,612.05	(60.92%)	16,149,927.00	0.00%	16,149,927.00
3. Other State Revenues	8300-8599	92,950,069.00	(64.13%)	33,345,289.00	.06%	33,364,166.00
4. Other Local Revenues	8600-8799	22,301,245.00	(8.46%)	20,414,314.00	1.59%	20,739,058.00
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	43,005,259.00	1.37%	43,593,980.00	2.78%	44,805,028.00
6. Total (Sum lines A1 thru A5c)		201,312,177.05	(42.76%)	115,234,502.00	1.31%	116,739,171.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				37,306,146.03		36,784,694.03
b. Step & Column Adjustment				228,548.00		221,588.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(750,000.00)		(1,500,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	37,306,146.03	(1.40%)	36,784,694.03	(3.48%)	35,506,282.03
2. Classified Salaries						
a. Base Salaries				31,170,760.59		30,797,999.59
b. Step & Column Adjustment				127,239.00		123,853.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(500,000.00)		(940,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	31,170,760.59	(1.20%)	30,797,999.59	(2.65%)	29,981,852.59
3. Employee Benefits	3000-3999	33,756,815.66	(.76%)	33,499,261.00	(1.32%)	33,057,923.00
4. Books and Supplies	4000-4999	13,527,728.47	(16.63%)	11,277,728.00	(2.22%)	11,027,728.00
5. Services and Other Operating Expenditures	5000-5999	24,128,283.08	1.75%	24,551,272.00	1.76%	24,982,721.00
6. Capital Outlay	6000-6999	641,012.91	(16.60%)	534,613.00	(91.09%)	47,611.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	28,920.00	0.00%	28,920.00	0.00%	28,920.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,188,631.00	(45.69%)	1,188,631.00	0.00%	1,188,631.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		142,748,297.74	(2.86%)	138,663,118.62	(2.05%)	135,821,668.62
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		58,563,879.31		(23,428,616.62)		(19,082,497.62)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		22,572,976.00		81,136,855.31		57,708,238.69
2. Ending Fund Balance (Sum lines C and D1)		81,136,855.31		57,708,238.69		38,625,741.07
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	81,136,855.31		57,708,238.69		38,625,741.07
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)		81,136,855.31		57,708,238.69		38,625,741.07
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.						
Please see attached list for budget assumptions.						

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	233,632,493.00	2.76%	240,076,570.00	1.99%	244,853,962.00
2. Federal Revenues	8100-8299	41,324,612.05	(60.92%)	16,149,927.00	0.00%	16,149,927.00
3. Other State Revenues	8300-8599	96,984,650.00	(61.81%)	37,040,268.00	(.35%)	36,909,145.00
4. Other Local Revenues	8600-8799	26,187,700.00	(5.30%)	24,800,769.00	1.31%	25,125,513.00
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	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		398,129,455.05	(20.11%)	318,067,534.00	1.56%	323,038,547.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				153,450,554.28		146,783,355.28
b. Step & Column Adjustment				1,186,933.00		1,125,127.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(7,854,132.00)		8,812,500.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	153,450,554.28	(4.34%)	146,783,355.28	6.77%	156,720,982.28
2. Classified Salaries						
a. Base Salaries				63,466,136.14		60,498,007.14
b. Step & Column Adjustment				256,871.00		252,445.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(3,225,000.00)		1,910,000.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	63,466,136.14	(4.68%)	60,498,007.14	3.57%	62,660,452.14
3. Employee Benefits	3000-3999	72,429,499.89	(3.61%)	69,816,395.00	5.75%	73,830,931.00
4. Books and Supplies	4000-4999	16,874,297.64	(10.37%)	15,124,297.00	(1.65%)	14,874,297.00
5. Services and Other Operating Expenditures	5000-5999	35,919,288.68	2.14%	36,686,747.00	2.16%	37,479,889.00
6. Capital Outlay	6000-6999	641,012.91	(16.60%)	534,613.00	(91.09%)	47,611.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,728,514.00	4.96%	3,913,494.00	3.47%	4,049,454.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,011,703.00)	(19.77%)	(811,703.00)	0.00%	(811,703.00)
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)		345,497,600.54	(3.75%)	332,545,205.42	4.90%	348,851,913.42
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		52,631,854.51		(14,477,671.42)		(25,813,366.42)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		46,169,776.00		98,801,630.51		84,323,959.09
2. Ending Fund Balance (Sum lines C and D1)		98,801,630.51		84,323,959.09		58,510,592.67
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	103,045.00		103,045.00		103,045.00
b. Restricted	9740	81,136,855.31		57,708,238.69		38,625,741.07
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	10,364,928.00		9,976,356.00		10,465,557.00

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	7,196,802.20		16,536,319.40		9,316,249.60
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		98,801,630.51		84,323,959.09		58,510,592.67
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	10,364,928.00		9,976,356.00		10,465,557.00
c. Unassigned/Unappropriated	9790	7,196,802.20		16,536,319.40		9,316,249.60
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)		17,561,730.20		26,512,675.40		19,781,806.60
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5.08%		7.97%		5.67%
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)						
		16,567.32		16,422.32		16,269.32
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		345,497,600.54		332,545,205.42		348,851,913.42
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)		345,497,600.54		332,545,205.42		348,851,913.42
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)		10,364,928.02		9,976,356.16		10,465,557.40
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)		10,364,928.02		9,976,356.16		10,465,557.40
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Current LEA:		01-61192-0000000 Hayward Unified
Selected SELPA:		CS (Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA		DATE APPROVED
ID		SELPA-TITLE (from Form SEA)
CS		Mid-Alameda County

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01I GENERAL FUND								
Expenditure Detail	0.00	(91,191.00)	0.00	(1,011,703.00)				
Other Sources/Uses Detail					0.00	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	5,065.00	0.00	175,559.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12I CHILD DEVELOPMENT FUND								
Expenditure Detail	1,868.00	0.00	487,150.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13I CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	1,758.00	0.00	348,994.00	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	82,500.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30I STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
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					0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
57I FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61I CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62I CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63I OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66I WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67I SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71I RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	91,191.00	(91,191.00)	1,011,703.00	(1,011,703.00)	0.00	0.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	Budget Adoption		First Interim		Percent Change	Status
	Budget		Projected Year Totals			
	(Form 01CS, Item 1A)		(Form AI, Lines A4 and C4)			
Current Year (2022-23)						
District Regular	18,127.62		18,148.14			
Charter School	0.00		0.00			
Total ADA	18,127.62		18,148.14		.1%	Met
1st Subsequent Year (2023-24)						
District Regular	17,409.70		17,364.10			
Charter School	0.00		0.00			
Total ADA	17,409.70		17,364.10		(.3%)	Met
2nd Subsequent Year (2024-25)						
District Regular	16,476.60		16,570.70			
Charter School	0.00		0.00			
Total ADA	16,476.60		16,570.70		.6%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. **CRITERION: Enrollment**

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2022-23)	District Regular	17,509.00	18,008.00	
	Charter School	0.00	0.00	
	Total Enrollment	17,509.00	18,008.00	2.8% Not Met
1st Subsequent Year (2023-24)	District Regular	16,836.00	17,658.00	
	Charter School	0.00	0.00	
	Total Enrollment	16,836.00	17,658.00	4.9% Not Met
2nd Subsequent Year (2024-25)	District Regular	16,117.00	17,308.00	
	Charter School	0.00	0.00	
	Total Enrollment	16,117.00	17,308.00	7.4% Not Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

Actual enrollment expected to increase after the pandemic.

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA		Enrollment		Historical Ratio of ADA to Enrollment
	Unaudited Actuals (Form A, Lines A4 and C4)		CBEDS Actual (Form 01CS, Item 2A)		
Third Prior Year (2019-20)	District Regular	18,711	22,329		
	Charter School		0		
	Total ADA/Enrollment	18,711	22,329		83.8%
Second Prior Year (2020-21)	District Regular	18,712	21,638		
	Charter School		0		
	Total ADA/Enrollment	18,712	21,638		86.5%
First Prior Year (2021-22)	District Regular	15,503	19,069		
	Charter School	0	0		
	Total ADA/Enrollment	15,503	19,069		81.3%
Historical Average Ratio:					83.9%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):					84.4%

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	16,567	18,008			
	Charter School	0	0			
	Total ADA/Enrollment	16,567	18,008		92.0%	Not Met
1st Subsequent Year (2023-24)	District Regular	16,422	17,658			
	Charter School	0	0			
	Total ADA/Enrollment	16,422	17,658		93.0%	Not Met
2nd Subsequent Year (2024-25)	District Regular	16,269	17,308			
	Charter School	0	0			
	Total ADA/Enrollment	16,269	17,308		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)

Prior years figures are incorrectly reflected on here. These figures are populated and cannot be overwritten. Based on these correct figures, the correct historical average ratio for the District's ADA to enrollment standard is 95%. The District did meet the ADA to enrollment ratio for the current year and subsequent two fiscal years.

4. CRITERION: LCFF Revenue

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

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

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

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	(Form 01CS, Item 4B)	Projected Year Totals		
Current Year (2022-23)	229,490,699.00	241,218,553.00	5.1%	Not Met
1st Subsequent Year (2023-24)	232,903,762.00	238,345,578.00	2.3%	Not Met
2nd Subsequent Year (2024-25)	232,540,121.00	243,172,970.00	4.6%	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

The projected increase in LCFF revenue is due to projected increase in enrollment in the current year and subsequent two 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	Total Expenditures	
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	
Third Prior Year (2019-20)	161,074,348.51	176,081,046.32	91.5%
Second Prior Year (2020-21)	152,142,260.95	164,652,485.79	92.4%
First Prior Year (2021-22)	161,973,936.78	178,069,668.29	91.0%
	Historical Average Ratio:		91.6%

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3%	3%	3%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	88.6% to 94.6%	88.6% to 94.6%	88.6% to 94.6%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits	Total Expenditures		
	(Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	(Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2022-23)	187,112,468.03	202,749,302.80	92.3%	Met
1st Subsequent Year (2023-24)	176,015,802.80	193,882,086.80	90.8%	Met
2nd Subsequent Year (2024-25)	194,666,307.80	213,030,244.80	91.4%	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 budget adoption. Changes that exceed five percent in any major object category must be explained.

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

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

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

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Change Is Outside Explanation Range
	Budget (Form 01CS, Item 6B)	Projected Year Totals (Fund 01) (Form MYPI)		

Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)

Current Year (2022-23)	29,610,994.00	41,324,612.05	39.6%	Yes
1st Subsequent Year (2023-24)	21,663,292.00	16,149,927.00	-25.5%	Yes
2nd Subsequent Year (2024-25)	21,663,292.00	16,149,927.00	-25.5%	Yes

Explanation:
(required if Yes)

Additional ELO ESSER, CSI and carryover are included in current year and one-time funds are excluded in the subsequent two fiscal years.

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

Current Year (2022-23)	47,713,543.00	96,984,650.00	103.3%	Yes
1st Subsequent Year (2023-24)	25,082,141.00	37,040,268.00	47.7%	Yes
2nd Subsequent Year (2024-25)	24,951,019.00	36,909,145.00	47.9%	Yes

Explanation:
(required if Yes)

Carry over and new funding for Art, Music & Instructional Material Discretionary Block grant and Learning Recovery Emergency grant are included in 1st Interim report.

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

Current Year (2022-23)	25,046,469.00	26,187,700.00	4.6%	No
1st Subsequent Year (2023-24)	24,370,679.00	24,800,769.00	1.8%	No
2nd Subsequent Year (2024-25)	24,695,423.00	25,125,513.00	1.7%	No

Explanation:
(required if Yes)

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

Current Year (2022-23)	10,511,537.00	16,874,297.64	60.5%	Yes
1st Subsequent Year (2023-24)	9,761,537.00	15,124,297.00	54.9%	Yes
2nd Subsequent Year (2024-25)	9,511,537.00	14,874,297.00	56.4%	Yes

Explanation:
(required if Yes)

Carry over and additional one-time funding.

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

Current Year (2022-23)	28,942,874.00	35,919,288.68	24.1%	Yes
1st Subsequent Year (2023-24)	28,687,809.00	36,686,747.00	27.9%	Yes
2nd Subsequent Year (2024-25)	29,188,133.00	37,479,889.00	28.4%	Yes

Explanation:
(required if Yes)

Carry over and additional one-time funding.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	Budget	Projected Year Totals		
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2022-23)	102,371,006.00	164,496,962.05	60.7%	Not Met
1st Subsequent Year (2023-24)	71,116,112.00	77,990,964.00	9.7%	Not Met
2nd Subsequent Year (2024-25)	71,309,734.00	78,184,585.00	9.6%	Not Met

Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2022-23)	39,454,411.00	52,793,586.32	33.8%	Not Met
1st Subsequent Year (2023-24)	38,449,346.00	51,811,044.00	34.8%	Not Met
2nd Subsequent Year (2024-25)	38,699,670.00	52,354,186.00	35.3%	Not Met

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

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

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

Explanation:

Federal Revenue

(linked from 6A

if NOT met)

Additional ELO ESSER, CSI and carry over are included in current year and one-time funds are excluded in the subsequent two fiscal years.

Explanation:

Other State Revenue

(linked from 6A

if NOT met)

Carry over and new funding for Art, Music & Instructional Material Discretionary Block grant and Learning Recovery Emergency grant are included in 1st Interim report.

Explanation:

Other Local Revenue

(linked from 6A

if NOT met)

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

Explanation:

Books and Supplies

(linked from 6A

if NOT met)

Carry over and additional one-time funding.

Explanation:

Services and Other Exps

(linked from 6A

if NOT met)

Carry over and additional one-time funding.

7. **CRITERION: Facilities Maintenance**

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

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

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

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

		First Interim Contribution	
		Projected Year Totals	
		(Fund 01, Resource 8150,	
		Objects 8900-8999)	Status
Required Minimum Contribution			
1. OMMA/RMA Contribution	8,575,841.97	9,992,583.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		10,066,456.00	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District's Available Reserve Percentages (Criterion 10C, Line 9)	5.1%	8.0%	5.7%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.7%	2.7%	1.9%

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	Status
	Unrestricted Fund Balance	Expenditures		
	(Form 01I, Section E)	and Other Financing Uses (Form 01I, Objects 1000-7999)	(If Net Change in Unrestricted Fund Balance is negative, else N/A)	
	(Form MYPI, Line C)	(Form MYPI, Line B11)		
Current Year (2022-23)	(5,932,024.80)	202,749,302.80	2.9%	Not Met
1st Subsequent Year (2023-24)	8,950,945.20	193,882,086.80	N/A	Met
2nd Subsequent Year (2024-25)	(6,730,868.80)	213,030,244.80	3.2%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

The District's deficit spending are due to an ongoing salary increase of 7% settled in the current year and retro back to prior year and coupled with continued declining enrollment.

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)	98,801,630.51	Met
1st Subsequent Year (2023-24)	84,323,959.09	Met
2nd Subsequent Year (2024-25)	58,510,592.67	Met

9A-2. Comparison of the District's Ending Fund Balance to the Standard

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

1a. STANDARD MET - Projected general fund ending balance is positive for the current fiscal year and two subsequent fiscal years.

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance	
	General Fund	
	(Form CASH, Line F, June Column)	
		Status
Current Year (2022-23)	72,012,177.51	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	16,567.32	16,422.32	16,269.32
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 and 6500-6540,
objects 7211-7213 and 7221-7223)

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	345,497,600.54	332,545,205.42	348,851,913.42
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)	345,497,600.54	332,545,205.42	348,851,913.42
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	10,364,928.02	9,976,356.16	10,465,557.40

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
10,364,928.02	9,976,356.16	10,465,557.40

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		
Reserve Amounts		Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
(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		
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	10,364,928.00	9,976,356.00	10,465,557.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	7,196,802.20	16,536,319.40	9,316,249.60
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8.	District's Available Reserve Amount (Lines C1 thru C7)	17,561,730.20	26,512,675.40	19,781,806.60
9.	District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.08%	7.97%	5.67%
District's Reserve Standard				
(Section 10B, Line 7):		10,364,928.02	9,976,356.16	10,465,557.40
Status:		Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

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SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

No

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

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2022-23)	(42,901,859.00)	(43,005,259.00)	.2%	103,400.00	Met
1st Subsequent Year (2023-24)	(42,461,401.00)	(43,593,980.00)	2.7%	1,132,579.00	Met
2nd Subsequent Year (2024-25)	(42,021,538.00)	(44,805,028.00)	6.6%	2,783,490.00	Not Met
1b. Transfers In, 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
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 budget adoption that may impact the general fund operational budget?				No	

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

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

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

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

Explanation:
(required if NOT met)

This is due to ongoing salary increase of 7%.

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

- Yes

- Yes

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

Type of Commitment	# of Years	SACS Fund and Object Codes Used For:		Principal Balance
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2022-23
Capital Leases	4	Fund 01 and 25	7438-7439	2,437,450
Certificates of Participation	11	Fund 25	7438-7439	9,901,646
General Obligation Bonds	22	Fund 51	7438-7439	721,018,842
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

TOTAL:				733,357,938

Type of Commitment (continued)	Prior Year	Current Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
	(P & I)	(P & I)	(P & I)	(P & I)
Capital Leases	507,506	525,730	523,942	536,740
Certificates of Participation	1,233,354	1,237,885	1,234,366	1,234,366
General Obligation Bonds	50,295,174	34,018,341	33,020,416	33,821,516
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Total Annual Payments:	52,036,034	35,781,956	34,778,724	35,592,622

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)

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

Yes

- 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)

Budget Adoption

(Form 01CS, Item S7A)

First Interim

130,089,452.00 121,432,544.00

0.00 0.00

130,089,452.00 121,432,544.00

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

Actuarial

Actuarial

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

Jul 01, 2020

Jul 01, 2020

- 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)

Budget Adoption

(Form 01CS, Item S7A)

First Interim

12,348,289.00

Data must be entered.

12,348,289.00

Data must be entered.

12,348,289.00

Data must be entered.

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund)

(Funds 01-70, objects 3701-3752)

Current Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

3,855,047.00

4,055,201.48

3,855,047.00

4,055,201.48

3,855,047.00

4,055,201.48

- 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)

3,881,437.00

3,758,750.00

3,881,437.00

3,758,750.00

3,881,437.00

3,758,750.00

- d. Number of retirees receiving OPEB benefits

Current Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

995

995

995

995

995

995

4. Comments:

--

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

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

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

No

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

n/a

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

n/a

- 2 Self-Insurance Liabilities

Budget Adoption

(Form 01CS, Item S7B)

First Interim

- a. Accrued liability for self-insurance programs

- b. Unfunded liability for self-insurance programs

- 3 Self-Insurance Contributions

Budget Adoption

(Form 01CS, Item S7B)

First Interim

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

Current Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

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

Current Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

- 4 Comments:

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S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

No

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of certificated (non-management) full-time-equivalent (FTE) positions	1,154.0	1,154.0	1,154.0	1,154.0

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

Yes

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

Sep 14, 2022

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:

Sep 14, 2022

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

No

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2022-23)

1st Subsequent Year
(2023-24)

2nd Subsequent Year
(2024-25)

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

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

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

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

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

Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
No	No	No

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

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

No

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

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If Yes, explain the nature of the new costs:

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Certificated (Non-management) Step and Column Adjustments

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

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

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

No

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	847.0	851.0	851.0	851.0

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

Yes

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

No

Negotiations Settled Since Budget Adoption

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

Sep 14, 2022

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:

Sep 14, 2022

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

No

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

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

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

Current Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

		Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Classified (Non-management) Health and Welfare (H&W) Benefits				
1.	Are costs of H&W benefit changes included in the interim and MYPs?	No	No	No
2.	Total cost of H&W benefits			
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year			

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

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

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

If Yes, explain the nature of the new costs:

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

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

Classified (Non-management) - Other

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

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

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

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

Were all managerial/confidential labor negotiations settled as of budget adoption?

No

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of management, supervisor, and confidential FTE positions	119.0	137.0	137.0	137.0

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

Yes

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

No

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

Current Year

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

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

Negotiations Not Settled

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

Current Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

4. Amount included for any tentative salary schedule increases

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

Current Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

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

No

No

No

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

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

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

Current Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

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

Yes

Yes

Yes

2. Cost of step & column adjustments

3. Percent change in step and column over prior year

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

Current Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

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

2. Total cost of other benefits

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

S9.

Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

1.

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

No

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

2.

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

ADDITIONAL FISCAL INDICATORS

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

A1.	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)	No
A2.	Is the system of personnel position control independent from the payroll system?	No
A3.	Is enrollment decreasing in both the prior and current fiscal years?	Yes
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?	Yes
A5.	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Is the district's financial system independent of the county office system?	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)