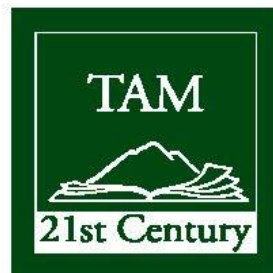




TAMALPAIS UNION HIGH SCHOOL DISTRICT

2022-2023 Second Interim Budget Report



Presented to the Board of Trustees for Approval

March 14, 2023

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Tamalpais Union High School District
2022-23 Second Interim Report and Multiyear Fiscal Projection
As of January 31, 2023
Presented March 14, 2023

Interim budget reports provide a picture of a district's financial condition during the fiscal year. The Governing Board of a school district certifies the district's financial condition to the county office of education through these reports. The Second Interim Report is from July 1st through January 31st, and projects financial activity through June 30th. Illustrated below is a summary of the State budget and budget guidelines as provided by the county office of education, Business and Administration Steering Committee (BASC), Capitol Advisors, School Services of California, and other professional organizations. In addition, the Second Interim Report contains summarized and detailed budget information, multi-year projections, and estimated cash flow reports.

Changes Since First Interim Reporting: The 2022-23 Proposition 98 minimum guarantee for K-12 local education agencies (LEA) and community colleges education has decreased by \$3.5 billion from the 2022-23 Enacted Budget projections. The Governor estimates the Proposition 98 minimum guarantee for fiscal year 2023-24 to be \$108.8 billion for 2023-24, which is \$1.5 billion less than the 2022-23 Enacted Budget estimates. Public education funding will continue to be based on a simple percentage of General Fund revenues (approximately 38%) since Test I will still be in place through the budget window (2021-22, 2022-23, and 2023-24). The total of the changes over the three fiscal years results in the Proposition 98 minimum guarantee estimates decreasing by \$4.7 billion over the three-year period from what was estimated at the 2022-23 Enacted Budget. Further, while the Governor's Budget recognizes a budget shortfall of \$29.5 billion over the three-year budget window (2021-22, 2022-23, and 2023-24), the Governor's budget does not project the need to use state reserves. However, if the assumptions used do not come into fruition and the economy worsens, the State may need to utilize rainy day funds to sustain funding to various programs.

Local Control Funding Formula (LCFF) Factors

As noted in the First Interim, school districts are allowed to utilize the greater of current year, prior year, or the average of the most recent three prior years' average daily attendance (ADA). In addition, 2021-22 LCFF ADA is based on utilizing the greater of 2021-22 ADA or the 2019-20 attendance rate applied to 2021-22 enrollment for all classroom-based LEAs that met specified independent study requirements and submitted the certification by November 1st.

Due to the District being community funded (i.e. basic aid), the above COLA increases have a minimal impact and the investment has no impact with regard to the District's sources of revenue. The above COLA increase and additional investment do, however, impact the amount of funds that would be required to be identified/allocated to supplemental and concentration programs.

Other Proposed Governor's Budget Components

Illustrated below is a summary of other major budget components contained in the enacted state budget.

- \$300 million ongoing for an LCFF Equity Multiplier
 - Allocated to LEAs with schools serving high concentrations of low-income students (students eligible for federal free meals) – 90% or more for elementary and middle schools, 85% or more for high schools
 - Please note that since the Tamalpais Union High School District has an unduplicated pupil population (UPP) less than 90%/85%, this provision does apply.
- \$941 million ongoing for Arts & Music Initiative/Prop 28 (above Proposition 98 amount)
- \$1.2 billion **reduction** in current year to Arts/Music/Instructional Materials Discretionary Block Grant
- \$3.5 million ongoing for Narcan at middle and high schools
- \$250 million one-time for literacy coaches
- \$100 million for cultural experiences for high school seniors ≈ \$200/high school senior
- \$100 million reduction to 2023-24 general fund resources for State School Facilities Program, which is projected to be approximately \$2 billion
- The following programs proposed to receive the 8.13% COLA:
 - Special Education
 - Preschool, Child Care, and Development Programs
 - Child Nutrition
 - Adult Education Block Grant
 - Mandate Block Grant
 - Foster Youth Programs
 - American Indian Education Centers & Early Childhood Education Program
- The following programs are projected to continue in the same manner as 2022-23:
 - Expanded Learning Opportunities Program
 - Universal School Meals
 - Transportation
 - Learning Recovery Block Grant
 - College and Career Pathways
 - Community Schools
 - Literacy Initiatives (except increase for Literacy Coaches)
 - Educator Workforce

Accountability Reform

The Governor proposes policy changes to “strengthen the ties between the three elements of California’s accountability system: the local control and accountability plan (LCAP), the California School Dashboard, and the Statewide System of Support”. The proposals include the following:

- Requiring LEAs to include specific actions and funding to address low school-level student group Dashboard performance in LCAP and budget, with ongoing evaluations that include parent and community input
- Improving LCAP planning and transparency by informing the community on how to use the Dashboard and other local data
- Strengthening support for LEAs and schools generating equity multiplier funding through the creation of one or more Equity Leads

Further, the proposal states, “the superintendent of the school district [or county office of education] shall present a report on the annual update to local control and accountability plan and budget overview for parents on or before February 28 of every year, at a regularly scheduled meeting of the governing board...”

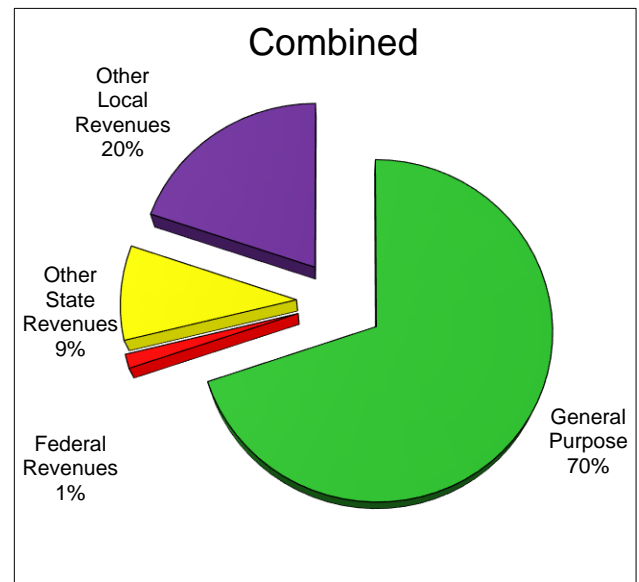
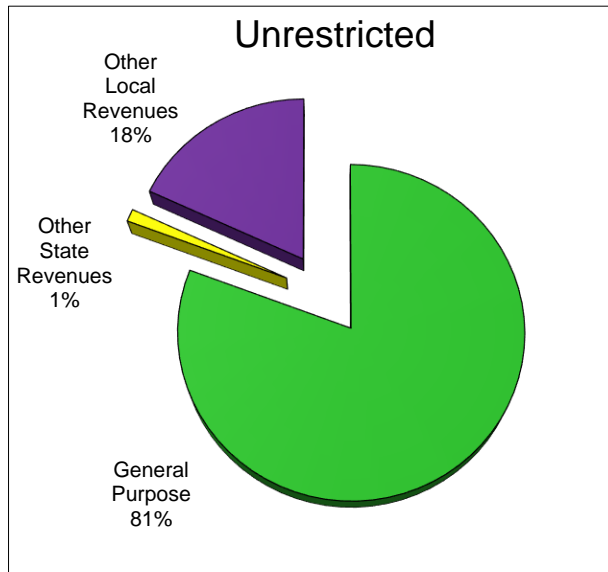
2022-23 Tamalpais Union High School District Primary Budget Components

- ❖ Property taxes are projected to be approximately \$76 million.
 - Please note that \$357,000 of the total property taxes is accounted for in the Deferred Maintenance Fund (Fund 14).
- ❖ Projected parcel taxes are estimated to be \$17.01 million.
- ❖ Average Daily Attendance (ADA) is estimated at 4,462.69 (excludes COE ADA of 28.71).
 - Due to declining enrollment the funded ADA will be based on the average of the three most recent prior years’ funded ADA of 4,885.30.
 - As stated above, the funded ADA has minimal impact to overall revenues since the District is community funded (i.e. basic aid).
- ❖ The District’s estimated unduplicated pupil percentage for supplemental and concentration funding is estimated to be 11.15%. The percentage will be revised based on actual data.
- ❖ Lottery revenue is estimated to be \$170 per ADA for unrestricted purposes and \$67 per ADA for restricted purposes.
- ❖ Mandated Cost Block Grant is \$67.31 for 9-12 ADA
- ❖ Except as illustrated under Contributions to Restricted Programs, all federal and state restricted categorical programs are self-funded.

General Fund Revenue Components

The District receives funding for its general operations from various sources. A summary of the major funding sources is illustrated below:

Description	Unrestricted	Combined
General Purpose Revenue (LCFF)	\$78,124,921	\$78,124,921
Federal Revenues	\$0	\$1,506,187
Other State Revenues	\$1,165,900	\$10,046,361
Other Local Revenues	\$17,568,789	\$22,188,529
TOTAL	\$96,859,610	\$111,865,998



Education Protection Account

As approved by the voters on November 6, 2012, The Schools and Local Public Safety Protection Act of 2012 (Proposition 30) temporarily increased the State's sales tax rate and the personal income tax rates for taxpayers in high tax brackets.

Proposition 30 provides that a portion of K-14 general purpose funds must be utilized for instructional purposes. Revenues generated from Proposition 30 are deposited into an account called the Education Protection Account (EPA). The District receives funds from the EPA based on its proportionate share of statewide general purpose funds. A corresponding reduction is made to its state aid funds. However, the EPA funding is additional state aid for the Tamalpais Union High School District School District and other basic aid districts.

K-14 local agencies have the sole authority to determine how the funds received from the EPA are spent, but with these provisions:

- The spending plan must be approved by the governing board during a public meeting
- EPA funds cannot be used for the salaries or benefits of administrators or any other administrative costs (as determined through the account code structure)
- Each year, the local agency must publish on its website an accounting of how much money was received from the EPA and how the funds were expended

Illustrated below is how the District's EPA funds are appropriated for 2022-23. The amounts will be revised throughout the year based on information received from the State.

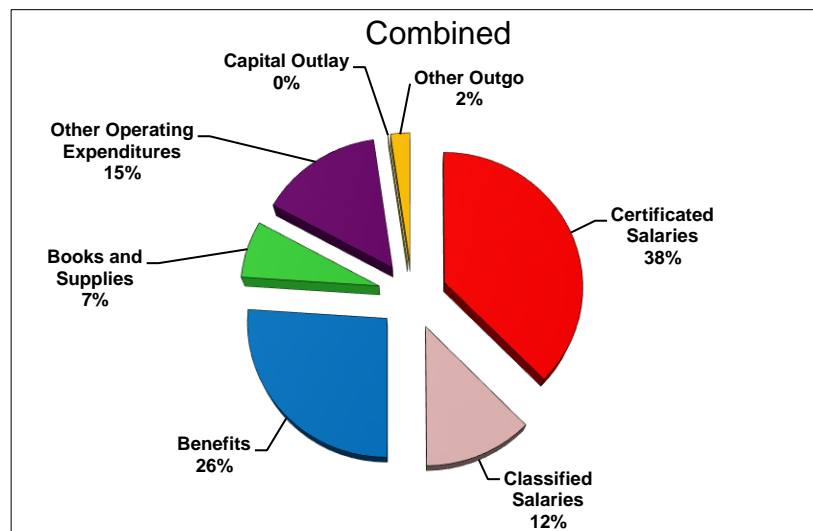
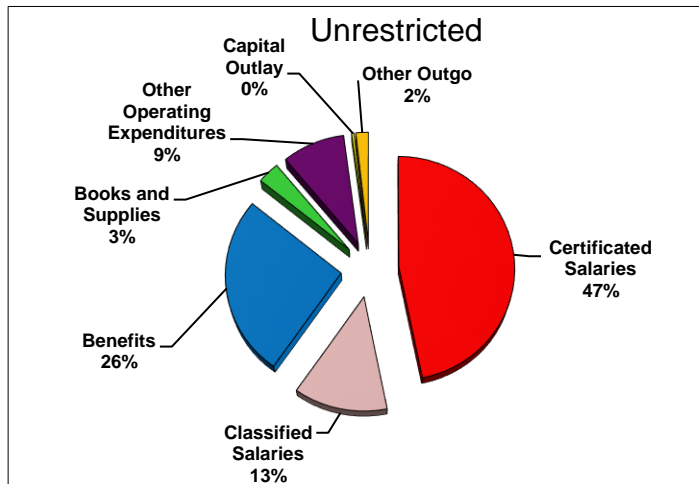
Education Protection Account (EPA) Budget 2022-23 Fiscal Year	
Description	Amount
BEGINNING BALANCE	\$0
BUDGETED EPA REVENUES:	
<i>Estimated EPA Funds</i>	\$977,061
BUDGETED EPA EXPENDITURES:	
<i>Certificated Instructional Salaries</i>	\$696,194
<i>Certificated Instructional Benefits</i>	\$280,867
TOTAL	\$977,061
ENDING BALANCE	\$0

Operating Expenditure Components

The General Fund is used for the majority of the functions within the District. As illustrated below, salaries and benefits comprise approximately 86% of the District's unrestricted budget, and approximately 76% of the total General Fund budget.

Description	Unrestricted	Combined
Certificated Salaries	\$35,535,921	\$42,969,205
Classified Salaries	\$9,749,233	\$14,203,129
Benefits (Payroll Taxes and Health & Welfare Contributions)	\$19,791,841	\$30,189,112
Books and Supplies	\$2,384,793	\$7,939,914
Other Operating Expenditures	\$6,806,271	\$17,056,630
Capital Outlay	\$253,401	\$518,685
Other Outgo	\$1,341,457	\$2,553,408
TOTAL	\$75,862,917	\$115,430,083

Following is a graphical representation of expenditures by percentage:



General Fund Contributions to Restricted Programs

The following contributions of unrestricted resources to restricted programs are necessary to cover restricted program expenditures in excess of revenue:

Description	Amount
Special Education - Instruction	\$18,037,129
Restricted Maintenance Account	\$3,815,570
Career Technical Education	\$97,667
Categoricals - Federal Program Monitoring	\$23,890
Contributions from Foundations	(\$20,000)
TOTAL CONTRIBUTIONS	\$21,954,256

General Fund Summary

The District's 2022-23 General Fund projects a total combined operating deficit of \$3.75 million (\$1.14 million unrestricted deficit) resulting in an estimated combined ending fund balance of \$27 million. The components of the District's fund balance are as follows: revolving cash & other nonspendables - \$12,000; restricted programs - \$4.91 million; assignments - \$18.56 million; economic uncertainty - \$3.50 million; unassigned - \$155,900. Illustrated below is a detail description of the fund balance components.

Cash Flow

Per the enclosed cash flow schedule, the District needed to borrow approximately \$3.2 million from the Marin County Treasury via the District's Board-approved Tax Anticipation Note (TAN) to cover November operations, which was repaid in December when the District received its property taxes.

Fund Summaries

Illustrated below is a summary of each Fund's fund balance and corresponding change.

FUND	2021-22	Est. Net Change	2022-23
GENERAL (COMBINED)	\$30,881,670	(\$3,745,085)	\$27,136,585
ASSOCIATED STUDENT BODY FUND	\$847,514	\$0	\$847,514
ADULT EDUCATION	\$885,319	(\$61,831)	\$823,488
CAFETERIA FUND	\$679,900	(\$473,795)	\$206,105
DEFERRED MAINTENANCE FUND	\$2,907,142	(\$583,000)	\$2,324,142
FOUNDATION SPECIAL RESERVE FUND	\$53,815	\$300	\$54,115
CAPITAL FACILITIES FUND	\$626,502	(\$100,993)	\$525,509
CAPITAL OUTLAY FUND	\$12,112,354	(\$5,887,391)	\$6,224,963
BOND INTEREST & REDEMPTION	\$11,920,658	(\$171,290)	\$11,749,368
TOTAL	\$60,914,874	(\$11,023,085)	\$49,891,789

Multivear Projection

General Planning Factors:

Illustrated below are the latest primary funding factors from the enacted state budget.

<i>Planning Factor</i>	2021-22	2022-23	2023-24	2024-25
State Teachers Retirement System (STRS) Employer Rates	16.92%	19.10%	19.10%	19.10%
Public Employees Retirement System (PERS) Employer Rates	22.91%	25.37%	27.00%	28.10%
Routine Restricted Maintenance Account (refer to the provisions discussed above)	3% of total GF expend & outgo	3% of total GF expend & outgo	3% of total GF expend & outgo	3% of total GF expend & outgo

Various aspects of the planning factors illustrated above will be further discussed below with the District's specific revenue and expenditure assumptions. Please note that the anticipated PERS rate has significantly increased since the State Enacted Budget.

Revenue Assumptions (for 2023-24 and 2024-25):

Per enrollment trends, the District continues to a decline in its enrollment. The Local Control Funding Formula is based on the Department of Finance's estimates of COLA and funding percentages towards the District's LCFF Target as noted above. Estimated increases in property tax revenues are 6.15% in 23-24 and 5.15% in 24-25. Federal revenue and state revenue are estimated to remain constant beyond 22-23 reductions for one-time funds from the Arts, Music and Instructional Materials Discretionary Block Grant, Learning Recovery Emergency Block Grant and American Rescue Plan. Unrestricted local revenue is estimated to increase due to projected parcel tax growth of 3% per year. Restricted local revenue is estimated to decrease due to removing foundation funds with its uncertainty and volatility. Increase in contributions to restrict programs is due to the following:

- Projected step and pension changes relating to the restricted portion of the general fund
- Increased special education costs noted below

Expenditure Assumptions (for 2023-24 and 2024-25):

Certificated step and column costs are expected to increase by 1.77% in 23-24 and 1.64% in 24-25. Unrestricted certificated salaries include a reduction of approximately 9.2 certificated full-time equivalents (FTE) in 23-24 and an additional reduction of 9.2 certificated FTE for 24-25 due to expected declines in enrollment along with an extended class-size memorandum of understanding with the certificated bargaining unit. Classified step costs are expected to increase by 2.76% and 2.43% in the two subsequent years, respectively. Restricted certificated expenditures are estimated to decrease for 2023-24 primarily due to one-time funding from Educator Effectiveness and UC A-G Access Grant with corresponding increases in unrestricted certificated salary costs. Adjustments to benefits reflect the effects of salary changes noted above, program adjustments, and expected increases to employer pension costs.

Supplies are estimated to remain constant. Unrestricted services include the budgeting of election costs every other year and an increase in utilities by 4% each year. Restricted services are estimated to increase in special education by 10% each year. Capital outlay is estimated to remain constant. Unrestricted other outgo is projected to increase due to the solar lease agreement. Restricted other outgo is projected to increase due to expected rises in special education costs of 10% per year. Indirect costs from restricted programs are expected to remain constant. Transfers out are expected to vary due to fluctuations in the capital outlay fund based on facility needs.

Estimated Ending Fund Balances (Unrestricted):

During 2023-24, the District estimates that the unrestricted General Fund is projected to have a net increase of \$2.4 million resulting in an unrestricted ending General Fund balance of approximately \$24.6 million.

During 2024-25, the District estimates that the unrestricted General Fund is projected to have a net increase of \$3.1 million resulting in an unrestricted ending General Fund balance of \$27.8 million.

In accordance with the disclosure requirements of Senate Bill 858, amounts over the State mandated reserve of three percent of total General Fund outgo are reserved for the following activities:

Description	2022-23	2023-24	2024-25
Textbook Adoptions - Next Generation Science Standards (NGSS)	\$500,000	\$500,000	\$500,000
Special Education Reserve	\$1,000,000	\$1,000,000	\$1,000,000
Property Tax Uncertainty	\$750,000	\$750,000	\$750,000
Additional 17% Reserve less REU (per Board policy)	\$16,309,900	\$15,497,100	\$15,846,600
Amount Disclosed per SB 858 Requirements	\$18,559,900	\$17,747,100	\$18,096,600
Add: Nonspendable Reserves	\$12,000	\$12,000	\$12,000
Add: State Reserve for Economic Uncertainty (REU) - 3%	\$3,495,000	\$3,320,900	\$3,395,800
Add: Restricted Fund Balance	\$4,913,832	\$3,556,136	\$3,556,136
Add: Unallocated	\$155,852	\$3,536,973	\$6,253,994
<i>Estimated Ending Fund Balance</i>	<i>\$27,136,584</i>	<i>\$28,173,109</i>	<i>\$31,314,530</i>

Conclusion:

The projected budget and multi-year projections support that the District is projecting to be able to meet its financial obligations for the current and subsequent two years.

Staff is confident that the District will be able to maintain prudent operating reserves, and have the necessary cash in order to ensure that the District remains fiscally solvent.

TAMALPAIS UNION HIGH SCHOOL DISTRICT

2022-23 Second Interim Budget

Projected Financial Activity: All Funds

Description	General Fund (01)	Associated Student Body Fund (08)*	Adult Education Fund (11)	Cafeteria Food Services Fund (13)	Deferred Maintenance Fund (14)	Foundation Special Revenue Fund (19)	Capital Facilities Fund (25)	Capital Outlay Fund (40)	Bond Interest and Redemption Fund (51)	Total
REVENUES										
General Purpose Revenues:										
State Aid & EPA	1,681,132	-	-	-	-	-	-	-	-	1,681,132
Property Taxes & Misc. Local	76,443,789	-	-	-	357,000	-	-	-	-	76,800,789
Total General Purpose	78,124,921	-	-	-	357,000	-	-	-	-	78,481,921
Federal Revenues	1,506,187	-	136,000	1,184,158	-	-	-	-	-	2,826,345
Other State Revenues	10,046,361	-	833,096	342,124	-	-	-	-	-	11,221,581
Other Local Revenues	22,188,529	-	495,100	40,655	10,000	300	20,100	-	11,560,042	34,314,726
TOTAL - REVENUES	111,865,998	-	1,464,196	1,566,937	367,000	300	20,100	-	11,560,042	126,844,573
EXPENDITURES										
Certificated Salaries	42,969,205	-	406,209	-	-	-	-	-	-	43,375,414
Classified Salaries	14,203,129	-	565,236	700,563	-	-	-	139,220	-	15,608,148
Employee Benefits (All)	30,189,112	-	379,977	509,586	-	-	-	62,219	-	31,140,894
Books & Supplies	7,939,914	-	80,739	688,489	233,032	-	2,160	5,000	-	8,949,334
Other Operating Expenses (Services)	17,056,630	-	74,009	11,603	176,720	-	68,292	238,554	-	17,625,808
Capital Outlay	518,685	-	-	118,461	540,248	-	50,641	5,623,398	-	6,851,433
Other Outgo	2,585,295	-	-	-	-	-	-	-	11,731,332	14,316,627
Direct Support/Indirect Costs	(31,887)	-	19,857	12,030	-	-	-	-	-	-
TOTAL - EXPENDITURES	115,430,083	-	1,526,027	2,040,732	950,000	-	121,093	6,068,391	11,731,332	137,867,658
EXCESS (DEFICIENCY)	(3,564,085)	-	(61,831)	(473,795)	(583,000)	300	(100,993)	(6,068,391)	(171,290)	(11,023,085)
OTHER SOURCES/USES										
Transfers In	888,000	-	-	-	-	-	-	1,069,000	-	1,957,000
Transfers (Out)	(1,069,000)	-	-	-	-	-	-	(888,000)	-	(1,957,000)
Net Other Sources (Uses)	-	-	-	-	-	-	-	-	-	-
Contributions to Restricted Programs	-	-	-	-	-	-	-	-	-	-
TOTAL - OTHER SOURCES/USES	(181,000)	-	-	-	-	-	-	181,000	-	-
FUND BALANCE INCREASE (DECREASE)	(3,745,085)	-	(61,831)	(473,795)	(583,000)	300	(100,993)	(5,887,391)	(171,290)	(11,023,085)
FUND BALANCE										
Beginning Fund Balance	30,881,670	847,514	885,319	679,900	2,907,142	53,815	626,502	12,112,354	11,920,658	60,914,875
Ending Balance, June 30	27,136,585	847,514	823,488	206,105	2,324,142	54,115	525,509	6,224,963	11,749,368	49,891,790

* Activity for the Associated Student Body Fund is not budgeted in the District's operating software since the activity is budgeted/accounted at each school site.

TAMALPAIS UNION HIGH SCHOOL DISTRICT
2022-23 Second Interim Budget
Projected Financial Activity: Operating Fund

Description	General Fund		
	Unrestricted	Restricted	Total
REVENUES			
General Purpose Revenues:			
State Aid & EPA	1,681,132	-	1,681,132
Property Taxes & Misc. Local	76,443,789	-	76,443,789
Total General Purpose	78,124,921	-	78,124,921
Federal Revenues	-	1,506,187	1,506,187
Other State Revenues	1,165,900	8,880,461	10,046,361
Other Local Revenues	17,568,789	4,619,740	22,188,529
TOTAL - REVENUES	96,859,610	15,006,388	111,865,998
EXPENDITURES			
Certificated Salaries	35,535,921	7,433,284	42,969,205
Classified Salaries	9,749,233	4,453,896	14,203,129
Employee Benefits (All)	19,791,841	10,397,271	30,189,112
Books & Supplies	2,384,793	5,555,121	7,939,914
Other Operating Expenses (Services)	6,806,271	10,250,359	17,056,630
Capital Outlay	253,401	265,284	518,685
Other Outgo	1,419,471	1,165,824	2,585,295
Direct Support/Indirect Costs	(78,014)	46,127	(31,887)
TOTAL - EXPENDITURES	75,862,917	39,567,166	115,430,083
EXCESS (DEFICIENCY)	20,996,693	(24,560,778)	(3,564,085)
OTHER SOURCES/USES			
Transfers In	888,000	-	888,000
Transfers (Out)	(1,069,000)		(1,069,000)
Net Other Sources (Uses)	-	-	-
Contributions (to Restricted Programs)	(21,954,256)	21,954,256	-
TOTAL - OTHER SOURCES/USES	(22,135,256)	21,954,256	(181,000)
FUND BALANCE INCREASE (DECREASE)	(1,138,563)	(2,606,522)	(3,745,085)
FUND BALANCE			
Beginning Fund Balance	23,361,315	7,520,354	30,881,670
Ending Balance, June 30	22,222,752	4,913,832	27,136,585

TAMALPAIS UNION HIGH SCHOOL DISTRICT

2022-23 Second Interim Budget

Comparison of the 2022-23 First Interim Budget to the 2022-23 Second Interim Budget

Description	2022-23 First Interim Budget			2022-23 Second Interim Budget			Variance		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted (A)	Combined
REVENUES									
General Purpose Revenue	78,131,002	-	78,131,002	78,124,921	-	78,124,921	(6,081) (B)	-	(6,081)
Federal Revenue	-	2,131,742	2,131,742	-	1,506,187	1,506,187	-	(625,555) (A)	(625,555)
State Revenue	1,165,900	6,005,436	7,171,336	1,165,900	8,880,461	10,046,361	-	2,875,025 (A)	2,875,025
Local Revenue	17,524,313	4,269,440	21,793,753	17,568,789	4,619,740	22,188,529	44,476 (C)	350,300 (A)	394,776
Total Revenues	96,821,215	12,406,618	109,227,833	96,859,610	15,006,388	111,865,998	38,395	2,599,770	2,638,165
EXPENDITURES									
Certificated Salaries	35,420,192	7,324,693	42,744,885	35,535,921	7,433,284	42,969,205	115,729 (D)	108,591 (A)	224,320
Classified Salaries	9,727,421	4,412,790	14,140,211	9,749,233	4,453,896	14,203,129	21,812 (E)	41,106 (A)	62,918
Benefits	19,772,939	10,403,224	30,176,163	19,791,841	10,397,271	30,189,112	18,902 (F)	(5,953) (A)	12,949
Books and Supplies	2,334,386	4,732,187	7,066,573	2,384,793	5,555,121	7,939,914	50,407 (G)	822,934 (A)	873,341
Other Services & Oper.	6,756,069	9,837,489	16,593,558	6,806,271	10,250,359	17,056,630	50,202 (H)	412,870 (A)	463,072
Capital Outlay	339,916	205,331	545,247	253,401	265,284	518,685	(86,515) (I)	59,953 (A)	(26,562)
Other Outgo 7xxx	1,419,471	1,392,251	2,811,722	1,419,471	1,165,824	2,585,295	-	(226,427) (A)	(226,427)
Transfer of Indirect 73xx	(77,242)	45,355	(31,887)	(78,014)	46,127	(31,887)	(772)	772 (A)	-
Total Expenditures	75,693,152	38,353,320	114,046,472	75,862,917	39,567,166	115,430,083	169,765	1,213,846	1,383,611
Excess / (Deficiency)	21,128,063	(25,946,702)	(4,818,639)	20,996,693	(24,560,778)	(3,564,085)	(131,370)	1,385,924	1,254,554
OTHER SOURCES/USES									
Transfers In	888,000	-	888,000	888,000	-	888,000	-	-	-
Transfers (Out)	(1,069,000)	-	(1,069,000)	(1,069,000)	-	(1,069,000)	-	-	-
Net Other Sources (Uses)	-	-	-	-	-	-	-	-	-
Contributions to Restricted	(22,182,301)	22,182,301	-	(21,954,256)	21,954,256	-	228,045 (J)	(228,045) (J)	-
Total Financing Sources/Uses	(22,363,301)	22,182,301	(181,000)	(22,135,256)	21,954,256	(181,000)	228,045	(228,045)	-
Net Increase (Decrease)	(1,235,238)	(3,764,401)	(4,999,639)	(1,138,563)	(2,606,522)	(3,745,085)	96,675	1,157,879	1,254,554
FUND BALANCE, RESERVES									
Beginning Balance	23,361,315	7,520,354	30,881,669	23,361,315	7,520,354	30,881,670	0	0	1
Ending Balance	22,126,077	3,755,953	25,882,030	22,222,752	4,913,832	27,136,585	96,675	1,157,879	1,254,555
Nonspendable	12,000	-	12,000	12,000	-	12,000	-	-	-
Restricted	-	3,755,953	3,755,953	-	4,913,832	4,913,832	-	1,157,879	1,157,879
Assigned	17,587,800	-	17,587,800	18,559,900	-	18,559,900	972,100	-	972,100
Unassigned - REU	3,453,500	-	3,453,500	3,495,000	-	3,495,000	41,500	-	41,500
Unassigned - Other	1,072,777	-	1,072,777	155,852	0	155,853	(916,925)	0	(916,924)
Total - Fund Balance	22,126,077	3,755,953	25,882,030	22,222,752	4,913,832	27,136,585	96,675	1,157,879	1,254,555

Notes:

- (A) Variances within the restricted portion of the General Fund are primarily due to activity relating to foundation funds, one-time categorical funds, and other funds carried over from 2021-22. Please note that the net changes decreased the portion of General Fund contributions by approximately \$102,000 (see Note J below).
- (B) The decrease in general purpose revenue is due to a decrease in Education Protection Account allocation.
- (C) The net increase in unrestricted local revenue is due to estimated increases in rental revenue and community donations.
- (D) The increase in unrestricted certificated salaries is primarily due to aligning costs to miscellaneous staffing adjustments, district portion of catastrophic leave, and increased counselor extra duty.
- (E) The increase in unrestricted classified salaries is primarily due to aligning costs to miscellaneous staffing adjustments.
- (F) The net change in unrestricted benefits is primarily due to the salary changes noted above.
- (G) The increase in unrestricted supplies is due to movement with the technology budget
- (H) The increase in unrestricted supplies is due to movement with the technology budget
- (I) The decrease in unrestricted supplies is due to movement with the technology budget
- (J) The net change in contributions is primarily due to special education expense adjustments including excess costs and a projected decrease in Marin Pupil Transportation Agency expenses.

TAMALPAIS UNION HIGH SCHOOL DISTRICT

2022-23 Second Interim Budget

Multi-Year Financial Projection

Description	2022-23 Second Interim Budget			2023-24 Projected Budget			2024-25 Projected Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES									
General Purpose Revenue (A)	78,124,921	-	78,124,921	82,734,235	-	82,734,235	86,810,314	-	86,810,314
Federal Revenue (B)	-	1,506,187	1,506,187	-	1,232,189	1,232,189	-	1,232,189	1,232,189
State Revenue (B)	1,165,900	8,880,461	10,046,361	1,165,900	5,705,334	6,871,234	1,165,900	5,705,334	6,871,234
Local Revenue (C)	17,568,789	4,619,740	22,188,529	18,078,583	2,814,210	20,892,793	18,603,671	2,814,210	21,417,881
TOTAL REVENUES	96,859,610	15,006,388	111,865,998	101,978,718	9,751,733	111,730,451	106,579,885	9,751,733	116,331,618
EXPENDITURES									
Certificated Salaries (D)	35,535,921	7,433,284	42,969,205	34,238,300	6,354,601	40,592,901	33,858,073	6,458,816	40,316,889
Classified Salaries (D)	9,749,233	4,453,896	14,203,129	9,868,749	4,263,577	14,132,326	10,108,560	4,367,182	14,475,742
Benefits (E)	19,791,841	10,397,271	30,189,112	19,885,829	10,228,000	30,113,829	20,260,350	10,477,249	30,737,599
Books and Supplies (F)	2,384,793	5,555,121	7,939,914	2,384,793	1,407,101	3,791,894	2,384,793	1,407,101	3,791,894
Other Services & Oper. Exp (G)	6,806,271	10,250,359	17,056,630	6,692,771	11,080,865	17,773,636	6,792,771	10,636,169	17,428,940
Capital Outlay (H)	253,401	265,284	518,685	253,401	-	253,401	253,401	-	253,401
Other Outgo (I)	1,419,471	1,165,824	2,585,295	1,429,002	1,294,824	2,723,826	1,436,795	1,436,824	2,873,619
Transfer of Indirect Costs	(78,014)	46,127	(31,887)	(77,432)	45,545	(31,887)	(77,432)	45,545	(31,887)
TOTAL EXPENDITURES	75,862,917	39,567,166	115,430,083	74,675,413	34,674,513	109,349,926	75,017,311	34,828,886	109,846,197
EXCESS / (DEFICIENCY)	20,996,693	(24,560,778)	(3,564,085)	27,303,305	(24,922,780)	2,380,525	31,562,574	(25,077,153)	6,485,421
OTHER SOURCES/USES									
Transfers In	888,000	-	888,000	-	-	-	-	-	-
Transfers Out (J)	(1,069,000)	-	(1,069,000)	(1,344,000)	-	(1,344,000)	(3,344,000)	-	(3,344,000)
Net Other Sources (Uses)	-	-	-	-	-	-	-	-	-
Contributions to Restricted (K)	(21,954,256)	21,954,256	-	(23,565,084)	23,565,084	-	(25,077,153)	25,077,153	-
TOTAL OTHER SOURCES / USES	(22,135,256)	21,954,256	(181,000)	(24,909,084)	23,565,084	(1,344,000)	(28,421,153)	25,077,153	(3,344,000)
Net Increase (Decrease)	(1,138,563)	(2,606,522)	(3,745,085)	2,394,221	(1,357,696)	1,036,525	3,141,421	-	3,141,421
FUND BALANCE, RESERVES									
Estimated Beginning Balance	23,361,315	7,520,354	30,881,670	22,222,752	4,913,832	27,136,585	24,616,973	3,556,136	28,173,110
Estimated Ending Balance	22,222,752	4,913,832	27,136,585	24,616,973	3,556,136	28,173,110	27,758,394	3,556,136	31,314,531
Nonspendable	12,000	-	12,000	12,000	-	12,000	12,000	-	12,000
Restricted	-	4,913,832	4,913,832	-	3,556,136	3,556,136	-	3,556,136	3,556,136
Assigned	18,559,900	-	18,559,900	17,747,100	-	17,747,100	18,096,600	-	18,096,600
Unassigned - REU @ 3%	3,495,000	-	3,495,000	3,320,900	-	3,320,900	3,395,800	-	3,395,800
Unassigned - Other	155,852	0	155,853	3,536,973	0	3,536,974	6,253,994	0	6,253,995
Total - Est. Fund Balance	22,222,752	4,913,832	27,136,585	24,616,973	3,556,136	28,173,110	27,758,394	3,556,136	31,314,531

Fund Balance Reserve Percentage
(Combined Assigned & Unassigned)

19.07%

22.23%

24.51%

Notes:

- (A) The changes to general purpose revenues are primarily due to estimated increases in secured property tax revenue of 6.15% for 23-24 and 5.15% for 24-25.
- (B) State and federal revenue are estimated to remain constant.
- (C) Unrestricted local revenue is projected to increase due to parcel tax growth of 3% each year. Restricted local revenue is estimated to decrease due to removing local activity (primarily foundation funds) due to its uncertainty and volatility.
- (D) Net certificated salary changes include step & column increases of approximately 1.77% for 23-24 and 1.64% for 24-25; decreases from the reduction of teaching staff in the subsequent two years, per the new class-size MOU with TFT; the removal of the 22-23 off-salary schedule payment in 23-24; the reduction of a POSA position in 23-24; adding back an assistant superintendent position in 23-24; and the elimination of summer school in 23-24. Net classified salary changes are due to step increases of approximately 2.76% for 23-24 and 2.43% for 24-25; the reduction of a campus staff assistant in 23-24; and the removal of summer school in 23-24. In addition, for 23-24, there are decreases in restricted salary costs from the loss of Educator Effectiveness and A-G Grant funding with corresponding increases in unrestricted salary costs.
- (E) Benefits are adjusted accordingly based on the salary changes noted above, as well as to account for expected increased pension costs.
 - * The STRS rate is estimated to remain constant.
 - * Based on the latest estimates, PERS is projected to increase by 1.7441 percentage points in 23-24, and by 1.1770 percentage points in 24-25.Health and welfare benefits are estimated to increase by approximately 5% each year.
- (F) Supplies are estimated to remain constant.
- (G) The change in unrestricted services is due to projected increases in utilities of 4% each year and budgeting for election costs every other year.
The changes to restricted services is due to expected increases in special education of 10% each year.
- (H) Capital outlay is estimated to remain constant.
- (I) Unrestricted other outgo increases are due to solar lease. Restricted other outgo is projected to increase due to expected rises in special education costs of 10% each year.
- (J) Transfers-out are estimated to vary due to fluctuations in the Capital Outlay Fund based on facility needs.
- (K) The increase of contributions to restricted programs is due to projected salary step and benefit increases relating to the restricted portion of the general fund; and increased special education costs noted above.

TAMALPAIS UNION HIGH SCHOOL DISTRICT

2022-23 Second Interim Budget

Reconciliation of MYP Change in Unrestricted Fund Balance

Description	2023-24	2024-25
PRIOR YEAR SURPLUS (DEFICIT) SPENDING	(\$1,138,563)	\$2,394,221
REVENUE/SOURCE ADDITIONS (REDUCTIONS)		
Projected net general purpose (primarily property taxes) increases	4,609,314	4,076,079
Estimated parcel tax increases	509,794	525,088
Removal of one-time BACR support	(20,000)	
Reduction of indirect cost support	(582)	
Removal of Capital Fund transfer in	(888,000)	
TOTAL - REVENUE / SOURCES CHANGE	4,210,526	4,601,167
EXPENDITURE/USE REDUCTIONS (ADDITIONS)		
Certificated & classified step costs and fringe benefits	(1,492,920)	(1,310,815)
Negotiated salary schedule increase and adjustment	0	
Remove 22-23 Additional One-Time TFT (3% Off-Schedule)	2,056,954	
Remove 22-23 Additional One-Time Admin (2.75% Off-Schedule)	377,516	
Add Back 1.0 FTE Asst Supt - Ed Services	(267,276)	
Removal of 22-23 1.0 FTE POSA	263,942	
Removal of 22-23 1.0 FTE Campus Staff Assistant THS - Fixed Term	77,689	
Removal of 22-23 1.0 FTE Night Custodian THS - Fixed Term	88,101	
Removal of temporary summer school activities	246,551	
Projected teacher staffing changes	1,330,762	1,327,947
Projected health & welfare benefit increases	(516,000)	(542,000)
Projected increases in utilities	(85,000)	(88,000)
Estimated STRS/PERS pension rate changes	(246,482)	(170,380)
Estimated SUI reduction	164,176	
Absorb A-G Grant Activity due to loss of one-time funds	(488,859)	
Absorb Educator Effectiveness Activity due to loss of one-time funds	(953,005)	(175,926)
Remove 23-24 Instructional Coach Release		180,000
Remove Edgenuity contract due to expiration of three year agreement		128,000
Reduction of contracted services	0	
Scheduled solar lease increase	(9,531)	(7,793)
Board election and parcel tax measure cost variance	140,000	(140,000)
Projected increase in special education services	(1,089,360)	(1,055,000)
One-time Capital Fund Transfer (Fund 40)	(275,000)	(2,000,000)
TOTAL - EXPENDITURE / USES CHANGE	(677,742)	(3,853,967)
CURRENT YEAR SURPLUS (DEFICIT) SPENDING	\$2,394,221	\$3,141,421

TAMALPAIS UNION HIGH SCHOOL DISTRICT
2022-23 Second Interim Budget
Multi-Year Fund Balance Component Summary

Description	2022-23 Second Interim Budget			2023-24 Projected Budget			2024-25 Projected Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
NONSPENDABLE									
Revolving Cash	12,000		12,000	12,000		12,000	12,000		12,000
Other			-	-		-	-		-
TOTAL - NONSPENDABLE	12,000	-	12,000	12,000	-	12,000	12,000	-	12,000
RESTRICTED									
Title II, Part A		-	-		-	-		-	-
Title III		-	-		-	-		-	-
CA Clean Energy		16,692	16,692		16,692	16,692		16,692	16,692
Educator Effectiveness		175,927	175,927			-		-	-
Learning Recovery		1,181,769	1,181,769			-		-	-
Restricted Lottery		1,190,524	1,190,524		1,190,524	1,190,524		1,190,524	1,190,524
Restricted Maintenance		2,343,572	2,343,572		2,343,572	2,343,572		2,343,572	2,343,572
Other Local		5,348	5,348		5,348	5,348		5,348	5,348
TOTAL - RESTRICTED	-	4,913,832	4,913,832	-	3,556,136	3,556,136	-	3,556,136	3,556,136
ASSIGNED									
	-		-			-			-
Textbook Adoptions (NGSS)	500,000		500,000	500,000		500,000	500,000		500,000
Special Education Reserve	1,000,000		1,000,000	1,000,000		1,000,000	1,000,000		1,000,000
Property Tax Uncertainty	750,000		750,000	750,000		750,000	750,000		750,000
Additional 17% Reserve less REU (per Board Policy)	16,309,900		16,309,900	15,497,100		15,497,100	15,846,600		15,846,600
TOTAL - ASSIGNED	18,559,900	-	18,559,900	17,747,100	-	17,747,100	18,096,600	-	18,096,600
UNASSIGNED									
Economic Uncertainty (REU-3%)	3,495,000		3,495,000	3,320,900		3,320,900	3,395,800		3,395,800
Amount Above (Below) REU	155,852		155,852	3,536,973		3,536,973	6,253,994		6,253,994
TOTAL - UNASSIGNED	3,650,852	-	3,650,852	6,857,873	-	6,857,873	9,649,794	-	9,649,794
TOTAL - FUND BALANCE	22,222,752	4,913,832	27,136,584	24,616,973	3,556,136	28,173,109	27,758,394	3,556,136	31,314,530

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				
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	G	G	G	G
20I	Special Reserve Fund for Postemployment Benefits				
21I	Building Fund		G	G	G
25I	Capital Facilities Fund	G	G	G	G
30I	State School Building Lease-Purchase Fund				
35I	County School Facilities Fund				
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
SIAI	Summary of Interfund Activities - Projected Year Totals				G

01CSI	Criteria and Standards Review	S	S	S	S
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2022-23 Second Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	78,110,648.00	78,131,002.00	44,012,972.27	78,124,921.00	(6,081.00)	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	1,093,000.00	1,165,900.00	694,620.85	1,165,900.00	0.00	0.0%
4) Other Local Revenue		8600-8799	17,451,546.00	17,524,313.00	10,034,398.84	17,568,789.00	44,476.00	0.3%
5) TOTAL, REVENUES			96,655,194.00	96,821,215.00	54,741,991.96	96,859,610.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	34,867,403.00	35,420,192.00	18,040,749.65	35,535,921.00	(115,729.00)	-0.3%
2) Classified Salaries		2000-2999	9,797,659.00	9,727,421.00	5,227,265.71	9,749,233.00	(21,812.00)	-0.2%
3) Employee Benefits		3000-3999	19,792,795.00	19,772,939.00	10,039,791.69	19,791,841.00	(18,902.00)	-0.1%
4) Books and Supplies		4000-4999	2,196,477.00	2,334,386.00	991,183.19	2,384,793.00	(50,407.00)	-2.2%
5) Services and Other Operating Expenditures		5000-5999	6,707,108.00	6,756,069.00	3,758,632.78	6,806,271.00	(50,202.00)	-0.7%
6) Capital Outlay		6000-6999	273,111.00	339,916.00	24,980.74	253,401.00	86,515.00	25.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,419,471.00	1,419,471.00	972,823.23	1,419,471.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(69,118.00)	(77,242.00)	(4,019.20)	(78,014.00)	772.00	-1.0%
9) TOTAL, EXPENDITURES			74,984,906.00	75,693,152.00	39,051,407.79	75,862,917.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			21,670,288.00	21,128,063.00	15,690,584.17	20,996,693.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	888,000.00	888,000.00	0.00	888,000.00	0.00	0.0%
b) Transfers Out		7600-7629	1,069,000.00	1,069,000.00	0.00	1,069,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(22,202,904.00)	(22,182,301.00)	(18,556.83)	(21,954,256.00)	228,045.00	-1.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(22,383,904.00)	(22,363,301.00)	(18,556.83)	(22,135,256.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(713,616.00)	(1,235,238.00)	15,672,027.34	(1,138,563.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	22,643,831.00	23,361,315.33		23,361,315.33	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,643,831.00	23,361,315.33		23,361,315.33		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,643,831.00	23,361,315.33		23,361,315.33		
2) Ending Balance, June 30 (E + F1e)			21,930,215.00	22,126,077.33		22,222,752.33		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		12,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		18,559,900.00		
Special Education Reserve	0000	9780				1,000,000.00		
Property Tax Uncertainty	0000	9780				42,140.14		
Additional 14% Reserve	0000	9780				16,309,900.00		
Textbook Adoptions (NGSS)	1100	9780				500,000.00		
Property Tax Uncertainty	1100	9780				707,859.86		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		3,495,000.00		
Unassigned/Unappropriated Amount		9790	21,930,215.00	22,126,077.33		155,852.33		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	704,071.00	704,071.00	387,238.00	704,071.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	962,788.00	983,142.00	491,571.00	977,061.00	(6,081.00)	-0.6%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	280,824.00	280,824.00	139,843.58	280,824.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	74,984,832.00	74,984,832.00	41,542,468.39	74,984,832.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,366,040.00	1,366,040.00	1,351,164.77	1,366,040.00	0.00	0.0%
Prior Years' Taxes		8043	73,530.00	73,530.00	74,947.57	73,530.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	95,563.00	95,563.00	25,738.96	95,563.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			78,467,648.00	78,488,002.00	44,012,972.27	78,481,921.00	(6,081.00)	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	(357,000.00)	(357,000.00)	0.00	(357,000.00)	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			78,110,648.00	78,131,002.00	44,012,972.27	78,124,921.00	(6,081.00)	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	330,000.00	330,000.00	323,007.00	330,000.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	763,000.00	835,900.00	370,278.85	835,900.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	0.00	0.00	1,335.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,093,000.00	1,165,900.00	694,620.85	1,165,900.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
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	16,993,128.00	17,014,526.00	9,357,989.52	17,014,526.00	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	301,300.00	351,849.00	412,751.97	379,577.00	27,728.00	7.9%
Interest		8660	150,000.00	150,000.00	37,565.44	150,000.00	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	325.00	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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	0.00	820.00	225,766.91	17,568.00	16,748.00	2,042.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	7,118.00	7,118.00	0.00	7,118.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			17,451,546.00	17,524,313.00	10,034,398.84	17,568,789.00	44,476.00	0.3%
TOTAL, REVENUES			96,655,194.00	96,821,215.00	54,741,991.96	96,859,610.00	38,395.00	0.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	28,136,607.00	28,627,270.00	14,563,660.55	28,724,754.00	(97,484.00)	-0.3%
Certificated Pupil Support Salaries		1200	2,470,836.00	2,420,441.00	1,310,612.95	2,438,061.00	(17,620.00)	-0.7%
Certificated Supervisors' and Administrators' Salaries		1300	3,525,922.00	3,554,465.00	1,875,682.85	3,554,465.00	0.00	0.0%
Other Certificated Salaries		1900	734,038.00	818,016.00	290,793.30	818,641.00	(625.00)	-0.1%
TOTAL, CERTIFICATED SALARIES			34,867,403.00	35,420,192.00	18,040,749.65	35,535,921.00	(115,729.00)	-0.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	205,277.00	206,325.00	108,691.30	206,325.00	0.00	0.0%
Classified Support Salaries		2200	2,336,156.00	2,319,820.00	1,320,227.01	2,340,808.00	(20,988.00)	-0.9%
Classified Supervisors' and Administrators' Salaries		2300	1,234,289.00	1,204,236.00	662,930.28	1,204,236.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	4,732,094.00	4,693,486.00	2,513,112.11	4,693,486.00	0.00	0.0%
Other Classified Salaries		2900	1,289,843.00	1,303,554.00	622,305.01	1,304,378.00	(824.00)	-0.1%
TOTAL, CLASSIFIED SALARIES			9,797,659.00	9,727,421.00	5,227,265.71	9,749,233.00	(21,812.00)	-0.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	6,664,302.00	6,768,959.00	3,423,474.20	6,781,937.00	(12,978.00)	-0.2%
PERS		3201-3202	2,771,585.00	2,693,693.00	1,393,247.92	2,691,247.00	2,446.00	0.1%
OASDI/Medicare/Alternative		3301-3302	1,247,165.00	1,258,456.00	653,801.10	1,263,709.00	(5,253.00)	-0.4%
Health and Welfare Benefits		3401-3402	7,776,680.00	7,873,290.00	3,958,914.29	7,874,305.00	(1,015.00)	0.0%
Unemployment Insurance		3501-3502	223,688.00	209,235.00	116,392.93	209,874.00	(639.00)	-0.3%
Workers' Compensation		3601-3602	516,125.00	522,765.00	271,942.25	524,228.00	(1,463.00)	-0.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	561,000.00	414,291.00	207,144.00	414,291.00	0.00	0.0%
Other Employee Benefits		3901-3902	32,250.00	32,250.00	14,875.00	32,250.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			19,792,795.00	19,772,939.00	10,039,791.69	19,791,841.00	(18,902.00)	-0.1%
BOOKS AND SUPPLIES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Approved Textbooks and Core Curricula Materials		4100	269,221.00	268,454.00	1,694.05	266,951.00	1,503.00	0.6%
Books and Other Reference Materials		4200	39,384.00	41,121.00	6,937.31	40,577.00	544.00	1.3%
Materials and Supplies		4300	1,584,820.00	1,472,127.00	526,187.64	1,514,426.00	(42,299.00)	-2.9%
Noncapitalized Equipment		4400	303,052.00	552,684.00	456,364.19	562,839.00	(10,155.00)	-1.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,196,477.00	2,334,386.00	991,183.19	2,384,793.00	(50,407.00)	-2.2%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	75,000.00	25,410.88	75,000.00	0.00	0.0%
Travel and Conferences		5200	113,201.00	109,898.00	58,026.04	126,428.00	(16,530.00)	-15.0%
Dues and Memberships		5300	57,561.00	62,719.00	37,963.42	55,256.00	7,463.00	11.9%
Insurance		5400-5450	698,307.00	698,397.00	691,254.78	698,432.00	(35.00)	0.0%
Operations and Housekeeping Services		5500	2,087,400.00	2,093,439.00	1,238,288.05	2,124,861.00	(31,422.00)	-1.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	190,232.00	200,499.00	66,079.06	223,725.00	(23,226.00)	-11.6%
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	3,371,520.00	3,339,594.00	1,585,200.52	3,328,139.00	11,455.00	0.3%
Communications		5900	188,887.00	176,523.00	56,410.03	174,430.00	2,093.00	1.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,707,108.00	6,756,069.00	3,758,632.78	6,806,271.00	(50,202.00)	-0.7%
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	79,515.00	108,603.00	15,872.00	29,088.00	79,515.00	73.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	59,406.00	15,151.00	0.00	15,151.00	0.00	0.0%
Equipment Replacement		6500	134,190.00	216,162.00	9,108.74	209,162.00	7,000.00	3.2%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			273,111.00	339,916.00	24,980.74	253,401.00	86,515.00	25.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	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	208,051.00	208,051.00	(65,165.00)	208,051.00	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								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	26,000.00	26,000.00	0.00	26,000.00	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	58,968.00	58,968.00	46,463.80	58,968.00	0.00	0.0%
Other Debt Service - Principal		7439	1,126,452.00	1,126,452.00	991,524.43	1,126,452.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,419,471.00	1,419,471.00	972,823.23	1,419,471.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(40,794.00)	(45,355.00)	(4,019.20)	(46,127.00)	772.00	-1.7%
Transfers of Indirect Costs - Interfund		7350	(28,324.00)	(31,887.00)	0.00	(31,887.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(69,118.00)	(77,242.00)	(4,019.20)	(78,014.00)	772.00	-1.0%
TOTAL, EXPENDITURES			74,984,906.00	75,693,152.00	39,051,407.79	75,862,917.00	(169,765.00)	-0.2%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	888,000.00	888,000.00	0.00	888,000.00	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			888,000.00	888,000.00	0.00	888,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	1,069,000.00	1,069,000.00	0.00	1,069,000.00	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			1,069,000.00	1,069,000.00	0.00	1,069,000.00	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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(22,254,904.00)	(22,202,301.00)	(23,888.93)	(21,974,256.00)	228,045.00	-1.0%
Contributions from Restricted Revenues		8990	52,000.00	20,000.00	5,332.10	20,000.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(22,202,904.00)	(22,182,301.00)	(18,556.83)	(21,954,256.00)	228,045.00	-1.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(22,383,904.00)	(22,363,301.00)	(18,556.83)	(22,135,256.00)	228,045.00	-1.0%

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. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,197,593.00	2,131,742.00	106,489.11	1,506,187.00	(625,555.00)	-29.3%
3) Other State Revenue		8300-8599	5,672,542.00	6,005,436.00	2,360,799.79	8,880,461.00	2,875,025.00	47.9%
4) Other Local Revenue		8600-8799	2,986,563.00	4,269,440.00	2,875,643.53	4,619,740.00	350,300.00	8.2%
5) TOTAL, REVENUES			9,856,698.00	12,406,618.00	5,342,932.43	15,006,388.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	7,258,901.00	7,324,693.00	3,734,482.49	7,433,284.00	(108,591.00)	-1.5%
2) Classified Salaries		2000-2999	4,215,558.00	4,412,790.00	2,252,045.52	4,453,896.00	(41,106.00)	-0.9%
3) Employee Benefits		3000-3999	10,280,375.00	10,403,224.00	2,848,851.23	10,397,271.00	5,953.00	0.1%
4) Books and Supplies		4000-4999	1,172,558.00	4,732,187.00	2,466,838.64	5,555,121.00	(822,934.00)	-17.4%
5) Services and Other Operating Expenditures		5000-5999	8,357,029.00	9,837,489.00	3,349,913.69	10,250,359.00	(412,870.00)	-4.2%
6) Capital Outlay		6000-6999	4,000.00	205,331.00	187,116.74	265,284.00	(59,953.00)	-29.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,172,251.00	1,392,251.00	0.00	1,165,824.00	226,427.00	16.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	40,794.00	45,355.00	4,019.20	46,127.00	(772.00)	-1.7%
9) TOTAL, EXPENDITURES			33,501,466.00	38,353,320.00	14,843,267.51	39,567,166.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(23,644,768.00)	(25,946,702.00)	(9,500,335.08)	(24,560,778.00)		
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	22,202,904.00	22,182,301.00	18,556.83	21,954,256.00	(228,045.00)	-1.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			22,202,904.00	22,182,301.00	18,556.83	21,954,256.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,441,864.00)	(3,764,401.00)	(9,481,778.25)	(2,606,522.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,471,989.23	7,520,354.45		7,520,354.45	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,471,989.23	7,520,354.45		7,520,354.45		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,471,989.23	7,520,354.45		7,520,354.45		
2) Ending Balance, June 30 (E + F1e)			3,030,125.23	3,755,953.45		4,913,832.45		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	3,030,125.23	3,755,953.45		4,913,832.45		
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	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	930,651.00	932,320.00	0.00	932,320.00	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)
Special Education Discretionary Grants		8182	60,706.00	295,067.00	0.00	295,067.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	2,252.00	2,252.00	New
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	121,140.00	121,553.00	73,923.18	121,553.00	0.00	0.0%
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	65,486.00	118,597.00	22,387.33	118,597.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	8,973.00	4,181.01	8,973.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	9,610.00	14,227.00	2,500.93	14,227.00	0.00	0.0%
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	10,000.00	13,198.00	3,198.66	13,198.00	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	0.00	627,807.00	298.00	0.00	(627,807.00)	-100.0%
TOTAL, FEDERAL REVENUE			1,197,593.00	2,131,742.00	106,489.11	1,506,187.00	(625,555.00)	-29.3%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	305,000.00	329,400.00	22,313.79	329,400.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	223,842.00	223,842.00	111,921.00	223,842.00	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	5,143,700.00	5,452,194.00	2,226,565.00	8,327,219.00	2,875,025.00	52.7%
TOTAL, OTHER STATE REVENUE			5,672,542.00	6,005,436.00	2,360,799.79	8,880,461.00	2,875,025.00	47.9%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	943.35	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	91,000.00	1,262,174.00	1,220,704.18	1,612,474.00	350,300.00	27.8%
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								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	2,895,563.00	3,007,266.00	1,653,996.00	3,007,266.00	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			2,986,563.00	4,269,440.00	2,875,643.53	4,619,740.00	350,300.00	8.2%
TOTAL, REVENUES			9,856,698.00	12,406,618.00	5,342,932.43	15,006,388.00	2,599,770.00	21.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	5,408,949.00	5,020,083.00	2,509,989.98	5,108,103.00	(88,020.00)	-1.8%
Certificated Pupil Support Salaries		1200	1,532,429.00	1,582,075.00	857,055.21	1,599,573.00	(17,498.00)	-1.1%
Certificated Supervisors' and Administrators' Salaries		1300	307,523.00	310,541.00	138,540.25	310,541.00	0.00	0.0%
Other Certificated Salaries		1900	10,000.00	411,994.00	228,897.05	415,067.00	(3,073.00)	-0.7%
TOTAL, CERTIFICATED SALARIES			7,258,901.00	7,324,693.00	3,734,482.49	7,433,284.00	(108,591.00)	-1.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,652,125.00	2,590,698.00	1,266,393.96	2,566,058.00	24,640.00	1.0%
Classified Support Salaries		2200	848,325.00	858,188.00	462,889.55	846,620.00	11,568.00	1.3%
Classified Supervisors' and Administrators' Salaries		2300	192,897.00	192,897.00	107,131.56	192,897.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	291,262.00	303,513.00	176,626.35	303,871.00	(358.00)	-0.1%
Other Classified Salaries		2900	230,949.00	467,494.00	239,004.10	544,450.00	(76,956.00)	-16.5%
TOTAL, CLASSIFIED SALARIES			4,215,558.00	4,412,790.00	2,252,045.52	4,453,896.00	(41,106.00)	-0.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	5,938,687.00	5,938,032.00	693,766.88	5,958,257.00	(20,225.00)	-0.3%
PERS		3201-3202	1,224,063.00	1,210,480.00	574,952.03	1,200,010.00	10,470.00	0.9%
OASDI/Medicare/Alternative		3301-3302	429,557.00	452,207.00	228,545.59	457,010.00	(4,803.00)	-1.1%
Health and Welfare Benefits		3401-3402	2,481,311.00	2,465,469.00	1,181,885.70	2,442,479.00	22,990.00	0.9%
Unemployment Insurance		3501-3502	57,506.00	58,786.00	30,059.55	59,539.00	(753.00)	-1.3%
Workers' Compensation		3601-3602	132,751.00	135,734.00	69,996.87	137,460.00	(1,726.00)	-1.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	126,016.00	63,000.00	126,016.00	0.00	0.0%
Other Employee Benefits		3901-3902	16,500.00	16,500.00	6,644.61	16,500.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			10,280,375.00	10,403,224.00	2,848,851.23	10,397,271.00	5,953.00	0.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	208,632.00	209,323.00	43,745.43	213,086.00	(3,763.00)	-1.8%
Books and Other Reference Materials		4200	1,150.00	150.00	412.57	1,442.00	(1,292.00)	-861.3%
Materials and Supplies		4300	927,776.00	4,236,167.00	2,214,082.89	4,953,647.00	(717,480.00)	-16.9%
Noncapitalized Equipment		4400	35,000.00	286,547.00	208,597.75	386,946.00	(100,399.00)	-35.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%

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TOTAL, BOOKS AND SUPPLIES			1,172,558.00	4,732,187.00	2,466,838.64	5,555,121.00	(822,934.00)	-17.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	3,769,603.00	1,085,499.31	3,893,403.00	(123,800.00)	-3.3%
Travel and Conferences		5200	21,090.00	18,501.00	2,669.29	94,838.00	(76,337.00)	-412.6%
Dues and Memberships		5300	2,400.00	2,400.00	1,525.00	2,400.00	0.00	0.0%
Insurance		5400-5450	0.00	1,584.00	415.95	1,584.00	0.00	0.0%
Operations and Housekeeping Services		5500	16,000.00	29,650.00	24,581.72	44,650.00	(15,000.00)	-50.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	883,675.00	945,987.00	279,449.42	1,057,154.00	(111,167.00)	-11.8%
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	7,433,649.00	5,069,524.00	1,955,683.73	5,156,063.00	(86,539.00)	-1.7%
Communications		5900	215.00	240.00	89.27	267.00	(27.00)	-11.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,357,029.00	9,837,489.00	3,349,913.69	10,250,359.00	(412,870.00)	-4.2%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	51,300.00	51,300.00	(51,300.00)	New
Buildings and Improvements of Buildings		6200	0.00	99,524.00	99,523.47	99,524.00	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	36,852.00	8,443.54	45,421.00	(8,569.00)	-23.3%
Equipment Replacement		6500	4,000.00	68,955.00	27,849.73	69,039.00	(84.00)	-0.1%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			4,000.00	205,331.00	187,116.74	265,284.00	(59,953.00)	-29.2%
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	1,292,251.00	1,292,251.00	0.00	1,165,824.00	126,427.00	9.8%
Payments to JPAs		7143	880,000.00	100,000.00	0.00	0.00	100,000.00	100.0%
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,172,251.00	1,392,251.00	0.00	1,165,824.00	226,427.00	16.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	40,794.00	45,355.00	4,019.20	46,127.00	(772.00)	-1.7%
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			40,794.00	45,355.00	4,019.20	46,127.00	(772.00)	-1.7%
TOTAL, EXPENDITURES			33,501,466.00	38,353,320.00	14,843,267.51	39,567,166.00	(1,213,846.00)	-3.2%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of 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	22,254,904.00	22,202,301.00	23,888.93	21,974,256.00	(228,045.00)	-1.0%
Contributions from Restricted Revenues		8990	(52,000.00)	(20,000.00)	(5,332.10)	(20,000.00)	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			22,202,904.00	22,182,301.00	18,556.83	21,954,256.00	(228,045.00)	-1.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			22,202,904.00	22,182,301.00	18,556.83	21,954,256.00	228,045.00	1.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	78,110,648.00	78,131,002.00	44,012,972.27	78,124,921.00	(6,081.00)	0.0%
2) Federal Revenue		8100-8299	1,197,593.00	2,131,742.00	106,489.11	1,506,187.00	(625,555.00)	-29.3%
3) Other State Revenue		8300-8599	6,765,542.00	7,171,336.00	3,055,420.64	10,046,361.00	2,875,025.00	40.1%
4) Other Local Revenue		8600-8799	20,438,109.00	21,793,753.00	12,910,042.37	22,188,529.00	394,776.00	1.8%
5) TOTAL, REVENUES			106,511,892.00	109,227,833.00	60,084,924.39	111,865,998.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	42,126,304.00	42,744,885.00	21,775,232.14	42,969,205.00	(224,320.00)	-0.5%
2) Classified Salaries		2000-2999	14,013,217.00	14,140,211.00	7,479,311.23	14,203,129.00	(62,918.00)	-0.4%
3) Employee Benefits		3000-3999	30,073,170.00	30,176,163.00	12,888,642.92	30,189,112.00	(12,949.00)	0.0%
4) Books and Supplies		4000-4999	3,369,035.00	7,066,573.00	3,458,021.83	7,939,914.00	(873,341.00)	-12.4%
5) Services and Other Operating Expenditures		5000-5999	15,064,137.00	16,593,558.00	7,108,546.47	17,056,630.00	(463,072.00)	-2.8%
6) Capital Outlay		6000-6999	277,111.00	545,247.00	212,097.48	518,685.00	26,562.00	4.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	3,591,722.00	2,811,722.00	972,823.23	2,585,295.00	226,427.00	8.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(28,324.00)	(31,887.00)	0.00	(31,887.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			108,486,372.00	114,046,472.00	53,894,675.30	115,430,083.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,974,480.00)	(4,818,639.00)	6,190,249.09	(3,564,085.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	888,000.00	888,000.00	0.00	888,000.00	0.00	0.0%
b) Transfers Out		7600-7629	1,069,000.00	1,069,000.00	0.00	1,069,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(181,000.00)	(181,000.00)	0.00	(181,000.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,155,480.00)	(4,999,639.00)	6,190,249.09	(3,745,085.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	27,115,820.23	30,881,669.78		30,881,669.78	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			27,115,820.23	30,881,669.78		30,881,669.78		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,115,820.23	30,881,669.78		30,881,669.78		
2) Ending Balance, June 30 (E + F1e)			24,960,340.23	25,882,030.78		27,136,584.78		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		12,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (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	3,030,125.23	3,755,953.45		4,913,832.45		
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		18,559,900.00		
Special Education Reserve	0000	9780				1,000,000.00		
Property Tax Uncertainty	0000	9780				42,140.14		
Additional 14% Reserve	0000	9780				16,309,900.00		
Textbook Adoptions (NGSS)	1100	9780				500,000.00		
Property Tax Uncertainty	1100	9780				707,859.86		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		3,495,000.00		
Unassigned/Unappropriated Amount		9790	21,930,215.00	22,126,077.33		155,852.33		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	704,071.00	704,071.00	387,238.00	704,071.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	962,788.00	983,142.00	491,571.00	977,061.00	(6,081.00)	-0.6%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	280,824.00	280,824.00	139,843.58	280,824.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	74,984,832.00	74,984,832.00	41,542,468.39	74,984,832.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,366,040.00	1,366,040.00	1,351,164.77	1,366,040.00	0.00	0.0%
Prior Years' Taxes		8043	73,530.00	73,530.00	74,947.57	73,530.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	95,563.00	95,563.00	25,738.96	95,563.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			78,467,648.00	78,488,002.00	44,012,972.27	78,481,921.00	(6,081.00)	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	(357,000.00)	(357,000.00)	0.00	(357,000.00)	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			78,110,648.00	78,131,002.00	44,012,972.27	78,124,921.00	(6,081.00)	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	930,651.00	932,320.00	0.00	932,320.00	0.00	0.0%
Special Education Discretionary Grants		8182	60,706.00	295,067.00	0.00	295,067.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	2,252.00	2,252.00	New
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	121,140.00	121,553.00	73,923.18	121,553.00	0.00	0.0%
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	65,486.00	118,597.00	22,387.33	118,597.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	8,973.00	4,181.01	8,973.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	9,610.00	14,227.00	2,500.93	14,227.00	0.00	0.0%
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	10,000.00	13,198.00	3,198.66	13,198.00	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	0.00	627,807.00	298.00	0.00	(627,807.00)	-100.0%
TOTAL, FEDERAL REVENUE			1,197,593.00	2,131,742.00	106,489.11	1,506,187.00	(625,555.00)	-29.3%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	330,000.00	330,000.00	323,007.00	330,000.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,068,000.00	1,165,300.00	392,592.64	1,165,300.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	223,842.00	223,842.00	111,921.00	223,842.00	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	5,143,700.00	5,452,194.00	2,227,900.00	8,327,219.00	2,875,025.00	52.7%
TOTAL, OTHER STATE REVENUE			6,765,542.00	7,171,336.00	3,055,420.64	10,046,361.00	2,875,025.00	40.1%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	16,993,128.00	17,014,526.00	9,358,932.87	17,014,526.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	301,300.00	351,849.00	412,751.97	379,577.00	27,728.00	7.9%
Interest		8660	150,000.00	150,000.00	37,565.44	150,000.00	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	325.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%

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Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	91,000.00	1,262,994.00	1,446,471.09	1,630,042.00	367,048.00	29.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	7,118.00	7,118.00	0.00	7,118.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	2,895,563.00	3,007,266.00	1,653,996.00	3,007,266.00	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			20,438,109.00	21,793,753.00	12,910,042.37	22,188,529.00	394,776.00	1.8%
TOTAL, REVENUES			106,511,892.00	109,227,833.00	60,084,924.39	111,865,998.00	2,638,165.00	2.4%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	33,545,556.00	33,647,353.00	17,073,650.53	33,832,857.00	(185,504.00)	-0.6%
Certificated Pupil Support Salaries		1200	4,003,265.00	4,002,516.00	2,167,668.16	4,037,634.00	(35,118.00)	-0.9%
Certificated Supervisors' and Administrators' Salaries		1300	3,833,445.00	3,865,006.00	2,014,223.10	3,865,006.00	0.00	0.0%
Other Certificated Salaries		1900	744,038.00	1,230,010.00	519,690.35	1,233,708.00	(3,698.00)	-0.3%
TOTAL, CERTIFICATED SALARIES			42,126,304.00	42,744,885.00	21,775,232.14	42,969,205.00	(224,320.00)	-0.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,857,402.00	2,797,023.00	1,375,085.26	2,772,383.00	24,640.00	0.9%
Classified Support Salaries		2200	3,184,481.00	3,178,008.00	1,783,116.56	3,187,428.00	(9,420.00)	-0.3%
Classified Supervisors' and Administrators' Salaries		2300	1,427,186.00	1,397,133.00	770,061.84	1,397,133.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	5,023,356.00	4,996,999.00	2,689,738.46	4,997,357.00	(358.00)	0.0%
Other Classified Salaries		2900	1,520,792.00	1,771,048.00	861,309.11	1,848,828.00	(77,780.00)	-4.4%
TOTAL, CLASSIFIED SALARIES			14,013,217.00	14,140,211.00	7,479,311.23	14,203,129.00	(62,918.00)	-0.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	12,602,989.00	12,706,991.00	4,117,241.08	12,740,194.00	(33,203.00)	-0.3%
PERS		3201-3202	3,995,648.00	3,904,173.00	1,968,199.95	3,891,257.00	12,916.00	0.3%
OASDI/Medicare/Alternative		3301-3302	1,676,722.00	1,710,663.00	882,346.69	1,720,719.00	(10,056.00)	-0.6%
Health and Welfare Benefits		3401-3402	10,257,991.00	10,338,759.00	5,140,799.99	10,316,784.00	21,975.00	0.2%
Unemployment Insurance		3501-3502	281,194.00	268,021.00	146,452.48	269,413.00	(1,392.00)	-0.5%
Workers' Compensation		3601-3602	648,876.00	658,499.00	341,939.12	661,688.00	(3,189.00)	-0.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	561,000.00	540,307.00	270,144.00	540,307.00	0.00	0.0%
Other Employee Benefits		3901-3902	48,750.00	48,750.00	21,519.61	48,750.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			30,073,170.00	30,176,163.00	12,888,642.92	30,189,112.00	(12,949.00)	0.0%
BOOKS AND SUPPLIES								

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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)
Approved Textbooks and Core Curricula Materials		4100	477,853.00	477,777.00	45,439.48	480,037.00	(2,260.00)	-0.5%
Books and Other Reference Materials		4200	40,534.00	41,271.00	7,349.88	42,019.00	(748.00)	-1.8%
Materials and Supplies		4300	2,512,596.00	5,708,294.00	2,740,270.53	6,468,073.00	(759,779.00)	-13.3%
Noncapitalized Equipment		4400	338,052.00	839,231.00	664,961.94	949,785.00	(110,554.00)	-13.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,369,035.00	7,066,573.00	3,458,021.83	7,939,914.00	(873,341.00)	-12.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	3,844,603.00	1,110,910.19	3,968,403.00	(123,800.00)	-3.2%
Travel and Conferences		5200	134,291.00	128,399.00	60,695.33	221,266.00	(92,867.00)	-72.3%
Dues and Memberships		5300	59,961.00	65,119.00	39,488.42	57,656.00	7,463.00	11.5%
Insurance		5400-5450	698,307.00	699,981.00	691,670.73	700,016.00	(35.00)	0.0%
Operations and Housekeeping Services		5500	2,103,400.00	2,123,089.00	1,262,869.77	2,169,511.00	(46,422.00)	-2.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,073,907.00	1,146,486.00	345,528.48	1,280,879.00	(134,393.00)	-11.7%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	10,805,169.00	8,409,118.00	3,540,884.25	8,484,202.00	(75,084.00)	-0.9%
Communications		5900	189,102.00	176,763.00	56,499.30	174,697.00	2,066.00	1.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			15,064,137.00	16,593,558.00	7,108,546.47	17,056,630.00	(463,072.00)	-2.8%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	51,300.00	51,300.00	(51,300.00)	New
Buildings and Improvements of Buildings		6200	79,515.00	208,127.00	115,395.47	128,612.00	79,515.00	38.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	59,406.00	52,003.00	8,443.54	60,572.00	(8,569.00)	-16.5%
Equipment Replacement		6500	138,190.00	285,117.00	36,958.47	278,201.00	6,916.00	2.4%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			277,111.00	545,247.00	212,097.48	518,685.00	26,562.00	4.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,500,302.00	1,500,302.00	(65,165.00)	1,373,875.00	126,427.00	8.4%
Payments to JPAs		7143	880,000.00	100,000.00	0.00	0.00	100,000.00	100.0%
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								

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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)
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	26,000.00	26,000.00	0.00	26,000.00	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	58,968.00	58,968.00	46,463.80	58,968.00	0.00	0.0%
Other Debt Service - Principal		7439	1,126,452.00	1,126,452.00	991,524.43	1,126,452.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,591,722.00	2,811,722.00	972,823.23	2,585,295.00	226,427.00	8.1%
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	(28,324.00)	(31,887.00)	0.00	(31,887.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(28,324.00)	(31,887.00)	0.00	(31,887.00)	0.00	0.0%
TOTAL, EXPENDITURES			108,486,372.00	114,046,472.00	53,894,675.30	115,430,083.00	(1,383,611.00)	-1.2%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	888,000.00	888,000.00	0.00	888,000.00	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			888,000.00	888,000.00	0.00	888,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	1,069,000.00	1,069,000.00	0.00	1,069,000.00	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			1,069,000.00	1,069,000.00	0.00	1,069,000.00	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%

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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)
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00		
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(181,000.00)	(181,000.00)	0.00	(181,000.00)	0.00	0.0%

Resource	Description	2022-23 Projected Totals
6230	California Clean Energy Jobs Act	16,692.24
6266	Educator Effectiveness, FY 2021-22	175,926.36
6300	Lottery: Instructional Materials	1,190,524.30
6500	Special Education	.23
7311	Classified School Employee Professional Development Block Grant	.47
7425	Expanded Learning Opportunities (ELO) Grant	.35
7435	Learning Recovery Emergency Block Grant	1,181,769.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	2,343,571.37
9010	Other Restricted Local	5,348.13
Total, Restricted Balance		4,913,832.45

Description	Resource Codes	Object Codes	Original Budget (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	0.00	847,514.36		847,514.36	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	847,514.36		847,514.36		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	847,514.36		847,514.36		
2) Ending Balance, June 30 (E + F1e)			0.00	847,514.36		847,514.36		
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	847,514.36		847,514.36		
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	847,514.36
Total, Restricted Balance		847,514.36

Description	Resource Codes	Object Codes	Original Budget (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	120,834.00	136,000.00	0.00	136,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	722,916.00	833,096.00	471,969.44	833,096.00	0.00	0.0%
4) Other Local Revenue		8600-8799	495,100.00	495,100.00	210,751.56	495,100.00	0.00	0.0%
5) TOTAL, REVENUES			1,338,850.00	1,464,196.00	682,721.00	1,464,196.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	356,739.00	406,209.00	197,451.93	406,209.00	0.00	0.0%
2) Classified Salaries		2000-2999	563,919.00	565,236.00	316,920.57	565,236.00	0.00	0.0%
3) Employee Benefits		3000-3999	363,110.00	379,977.00	153,322.76	379,977.00	0.00	0.0%
4) Books and Supplies		4000-4999	70,710.00	81,239.00	8,776.12	80,739.00	500.00	0.6%
5) Services and Other Operating Expenditures		5000-5999	71,229.00	73,509.00	96,006.58	74,009.00	(500.00)	-0.7%
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	16,294.00	19,857.00	0.00	19,857.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,442,001.00	1,526,027.00	772,477.96	1,526,027.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(103,151.00)	(61,831.00)	(89,756.96)	(61,831.00)		
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)			(103,151.00)	(61,831.00)	(89,756.96)	(61,831.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	586,549.09	885,319.28		885,319.28	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			586,549.09	885,319.28		885,319.28		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			586,549.09	885,319.28		885,319.28		
2) Ending Balance, June 30 (E + F1e)			483,398.09	823,488.28		823,488.28		
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	155,495.06	399,358.47		399,358.47		
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	327,903.03	424,129.81		424,129.81		
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	120,834.00	136,000.00	0.00	136,000.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			120,834.00	136,000.00	0.00	136,000.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Program	6391	8590	684,083.00	794,263.00	463,884.44	794,263.00	0.00	0.0%
All Other State Revenue	All Other	8590	38,833.00	38,833.00	8,085.00	38,833.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			722,916.00	833,096.00	471,969.44	833,096.00	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	100.00	100.00	1,903.89	100.00	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	495,000.00	495,000.00	196,592.00	495,000.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	12,255.67	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			495,100.00	495,100.00	210,751.56	495,100.00	0.00	0.0%
TOTAL, REVENUES			1,338,850.00	1,464,196.00	682,721.00	1,464,196.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	180,545.00	192,953.00	84,793.75	192,953.00	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	176,194.00	167,865.00	97,738.19	167,865.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	45,391.00	14,919.99	45,391.00	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, CERTIFICATED SALARIES			356,739.00	406,209.00	197,451.93	406,209.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	40,705.00	42,772.00	21,958.46	42,772.00	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	83,374.00	83,374.00	46,114.00	83,374.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	166,914.00	166,126.00	77,465.38	166,126.00	0.00	0.0%
Other Classified Salaries		2900	272,926.00	272,964.00	171,382.73	272,964.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			563,919.00	565,236.00	316,920.57	565,236.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	106,918.00	116,290.00	30,174.92	116,290.00	0.00	0.0%
PERS		3201-3202	98,641.00	94,337.00	43,183.29	94,337.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	48,076.00	48,865.00	25,975.97	48,865.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	91,935.00	96,408.00	41,596.59	96,408.00	0.00	0.0%
Unemployment Insurance		3501-3502	4,625.00	4,868.00	2,570.87	4,868.00	0.00	0.0%
Workers' Compensation		3601-3602	10,665.00	11,228.00	6,018.62	11,228.00	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	5,731.00	2,868.00	5,731.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,250.00	2,250.00	934.50	2,250.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			363,110.00	379,977.00	153,322.76	379,977.00	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	6,848.00	8,848.00	2,036.61	8,848.00	0.00	0.0%
Materials and Supplies		4300	63,862.00	72,391.00	6,739.51	71,891.00	500.00	0.7%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			70,710.00	81,239.00	8,776.12	80,739.00	500.00	0.6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,850.00	1,850.00	766.19	2,350.00	(500.00)	-27.0%
Dues and Memberships		5300	1,100.00	1,130.00	1,130.00	1,130.00	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	316.00	316.00	0.00	316.00	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	66,663.00	68,913.00	94,081.46	68,963.00	(50.00)	-0.1%
Communications		5900	1,300.00	1,300.00	28.93	1,250.00	50.00	3.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			71,229.00	73,509.00	96,006.58	74,009.00	(500.00)	-0.7%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	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	16,294.00	19,857.00	0.00	19,857.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			16,294.00	19,857.00	0.00	19,857.00	0.00	0.0%
TOTAL, EXPENDITURES			1,442,001.00	1,526,027.00	772,477.96	1,526,027.00		
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								
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								

Description	Resource Codes	Object Codes	Original Budget (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 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
6391	Adult Education Program	.70
9010	Other Restricted Local	399,357.77
Total, Restricted Balance		399,358.47

Description	Resource Codes	Object Codes	Original Budget (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	1,095,613.00	1,184,158.00	147,355.31	1,184,158.00	0.00	0.0%
3) Other State Revenue		8300-8599	374,535.00	342,124.00	459,577.39	342,124.00	0.00	0.0%
4) Other Local Revenue		8600-8799	68,134.00	40,655.00	9,213.42	40,655.00	0.00	0.0%
5) TOTAL, REVENUES			1,538,282.00	1,566,937.00	616,146.12	1,566,937.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	717,956.00	700,563.00	350,693.75	700,563.00	0.00	0.0%
3) Employee Benefits		3000-3999	504,875.00	509,586.00	241,925.91	509,586.00	0.00	0.0%
4) Books and Supplies		4000-4999	517,798.00	688,489.00	223,409.70	688,489.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	10,943.00	11,603.00	8,218.95	11,603.00	0.00	0.0%
6) Capital Outlay		6000-6999	132,762.00	118,461.00	57,022.40	118,461.00	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	12,030.00	12,030.00	0.00	12,030.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,896,364.00	2,040,732.00	881,270.71	2,040,732.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(358,082.00)	(473,795.00)	(265,124.59)	(473,795.00)		
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)			(358,082.00)	(473,795.00)	(265,124.59)	(473,795.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	542,575.34	679,900.12		679,900.12	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			542,575.34	679,900.12		679,900.12		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			542,575.34	679,900.12		679,900.12		
2) Ending Balance, June 30 (E + F1e)			184,493.34	206,105.12		206,105.12		
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	184,493.34	206,105.12		206,105.12		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	995,613.00	1,127,158.00	96,055.31	1,127,158.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	100,000.00	57,000.00	51,300.00	57,000.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,095,613.00	1,184,158.00	147,355.31	1,184,158.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	374,535.00	342,124.00	459,577.39	342,124.00	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			374,535.00	342,124.00	459,577.39	342,124.00	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	58,284.00	30,805.00	718.45	30,805.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	100.00	100.00	1,129.16	100.00	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	9,750.00	9,750.00	7,365.81	9,750.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			68,134.00	40,655.00	9,213.42	40,655.00	0.00	0.0%
TOTAL, REVENUES			1,538,282.00	1,566,937.00	616,146.12	1,566,937.00		
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	357,073.00	342,155.00	157,474.98	342,155.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	357,508.00	358,408.00	193,218.77	358,408.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	3,375.00	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			717,956.00	700,563.00	350,693.75	700,563.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	204,516.00	196,739.00	97,315.69	196,739.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	54,493.00	53,590.00	26,034.84	53,590.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	233,973.00	233,823.00	105,807.53	233,823.00	0.00	0.0%
Unemployment Insurance		3501-3502	3,599.00	3,509.00	1,753.66	3,509.00	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)
Workers' Compensation		3601-3602	8,294.00	8,092.00	4,096.19	8,092.00	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	13,833.00	6,918.00	13,833.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			504,875.00	509,586.00	241,925.91	509,586.00	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	17,398.00	60,526.00	16,533.75	75,539.00	(15,013.00)	-24.8%
Noncapitalized Equipment		4400	20,400.00	20,400.00	2,386.34	5,387.00	15,013.00	73.6%
Food		4700	480,000.00	607,563.00	204,489.61	607,563.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			517,798.00	688,489.00	223,409.70	688,489.00	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	570.00	570.00	138.00	570.00	0.00	0.0%
Dues and Memberships		5300	250.00	250.00	250.00	250.00	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	10,114.00	10,774.00	7,830.95	10,774.00	0.00	0.0%
Communications		5900	9.00	9.00	0.00	9.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,943.00	11,603.00	8,218.95	11,603.00	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	100,000.00	85,699.00	57,022.40	85,699.00	0.00	0.0%
Equipment Replacement		6500	32,762.00	32,762.00	0.00	32,762.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			132,762.00	118,461.00	57,022.40	118,461.00	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%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	12,030.00	12,030.00	0.00	12,030.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			12,030.00	12,030.00	0.00	12,030.00	0.00	0.0%
TOTAL, EXPENDITURES			1,896,364.00	2,040,732.00	881,270.71	2,040,732.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%

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

Resource	Description	2022-23 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	206,103.70
5316	Child Nutrition: COVID CARES Act Supplemental Meal Reimbursement	.75
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	.67
Total, Restricted Balance		206,105.12

Description	Resource Codes	Object Codes	Original Budget (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	357,000.00	357,000.00	0.00	357,000.00	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	10,000.00	10,000.00	6,233.65	10,000.00	0.00	0.0%
5) TOTAL, REVENUES			367,000.00	367,000.00	6,233.65	367,000.00		
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	336,140.00	91,526.88	233,032.00	103,108.00	30.7%
5) Services and Other Operating Expenditures		5000-5999	0.00	81,887.00	63,207.48	176,720.00	(94,833.00)	-115.8%
6) Capital Outlay		6000-6999	0.00	531,973.00	375,380.92	540,248.00	(8,275.00)	-1.6%
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	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	950,000.00	530,115.28	950,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			367,000.00	(583,000.00)	(523,881.63)	(583,000.00)		
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)			367,000.00	(583,000.00)	(523,881.63)	(583,000.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,312,088.15	2,907,142.30		2,907,142.30	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,312,088.15	2,907,142.30		2,907,142.30		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,312,088.15	2,907,142.30		2,907,142.30		
2) Ending Balance, June 30 (E + F1e)			2,679,088.15	2,324,142.30		2,324,142.30		
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	2,679,088.15	2,324,142.30		2,324,142.30		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	357,000.00	357,000.00	0.00	357,000.00	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			357,000.00	357,000.00	0.00	357,000.00	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	10,000.00	10,000.00	6,233.65	10,000.00	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			10,000.00	10,000.00	6,233.65	10,000.00	0.00	0.0%
TOTAL, REVENUES			367,000.00	367,000.00	6,233.65	367,000.00		
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	239,674.00	2,078.09	136,432.00	103,242.00	43.1%
Noncapitalized Equipment		4400	0.00	96,466.00	89,448.79	96,600.00	(134.00)	-0.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, BOOKS AND SUPPLIES			0.00	336,140.00	91,526.88	233,032.00	103,108.00	30.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	81,641.00	63,207.48	162,734.00	(81,093.00)	-99.3%
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	0.00	246.00	0.00	13,986.00	(13,740.00)	-5,585.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	81,887.00	63,207.48	176,720.00	(94,833.00)	-115.8%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	173,587.00	173,583.99	173,587.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	358,386.00	201,796.93	366,661.00	(8,275.00)	-2.3%
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	531,973.00	375,380.92	540,248.00	(8,275.00)	-1.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	950,000.00	530,115.28	950,000.00		
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%

Description	Resource Codes	Object Codes	Original Budget (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
9010	Other Restricted Local	2,324,142.30
Total, Restricted Balance		2,324,142.30

Description	Resource Codes	Object Codes	Original Budget (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	300.00	300.00	136.60	300.00	0.00	0.0%
5) TOTAL, REVENUES			300.00	300.00	136.60	300.00		
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)			300.00	300.00	136.60	300.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			300.00	300.00	136.60	300.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	54,080.57	53,815.36		53,815.36	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			54,080.57	53,815.36		53,815.36		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			54,080.57	53,815.36		53,815.36		
2) Ending Balance, June 30 (E + F1e)			54,380.57	54,115.36		54,115.36		
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	54,380.57	54,115.36		54,115.36		
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								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	300.00	300.00	136.60	300.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			300.00	300.00	136.60	300.00	0.00	0.0%
TOTAL, REVENUES			300.00	300.00	136.60	300.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
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%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS 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%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	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								
(- b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
9010	Other Restricted Local	54,115.36
Total, Restricted Balance		54,115.36

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	.03		.03	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	.03		.03		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	.03		.03		
2) Ending Balance, June 30 (E + F1e)			0.00	.03		.03		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	.03		.03		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		
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%

Description	Resource Codes	Object Codes	Original Budget (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, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	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								
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%

Description	Resource Codes	Object Codes	Original Budget (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, 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								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20,100.00	20,100.00	54,863.44	20,100.00	0.00	0.0%
5) TOTAL, REVENUES			20,100.00	20,100.00	54,863.44	20,100.00		
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	0.00	2,160.00	0.00	2,160.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	68,292.00	68,292.00	68,292.00	68,292.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	50,641.00	50,637.19	50,641.00	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			68,292.00	121,093.00	118,929.19	121,093.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(48,192.00)	(100,993.00)	(64,065.75)	(100,993.00)		
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)			(48,192.00)	(100,993.00)	(64,065.75)	(100,993.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	431,435.08	626,501.85		626,501.85	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			431,435.08	626,501.85		626,501.85		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			431,435.08	626,501.85		626,501.85		
2) Ending Balance, June 30 (E + F1e)			383,243.08	525,508.85		525,508.85		
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	383,243.08	525,508.85		525,508.85		
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	100.00	100.00	1,378.50	100.00	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	20,000.00	20,000.00	53,484.94	20,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			20,100.00	20,100.00	54,863.44	20,100.00	0.00	0.0%
TOTAL, REVENUES			20,100.00	20,100.00	54,863.44	20,100.00		
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%
Other Classified Salaries		2900	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, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	2,160.00	0.00	2,160.00	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	2,160.00	0.00	2,160.00	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	68,292.00	68,292.00	68,292.00	68,292.00	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			68,292.00	68,292.00	68,292.00	68,292.00	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	50,641.00	50,637.19	50,641.00	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	50,641.00	50,637.19	50,641.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			68,292.00	121,093.00	118,929.19	121,093.00		
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	525,508.85
Total, Restricted Balance		525,508.85

Description	Resource Codes	Object Codes	Original Budget (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	27,884.82	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	27,884.82	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	139,220.00	55,027.33	139,220.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	62,219.00	13,286.09	62,219.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	5,000.00	3,942.61	5,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	255,000.00	16,075.00	238,554.00	16,446.00	6.4%
6) Capital Outlay		6000-6999	2,044,452.00	5,794,452.00	138,163.90	5,623,398.00	171,054.00	3.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,044,452.00	6,255,891.00	226,494.93	6,068,391.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,044,452.00)	(6,255,891.00)	(198,610.11)	(6,068,391.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,069,000.00	1,069,000.00	0.00	1,069,000.00	0.00	0.0%
b) Transfers Out		7600-7629	888,000.00	888,000.00	0.00	888,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			181,000.00	181,000.00	0.00	181,000.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,863,452.00)	(6,074,891.00)	(198,610.11)	(5,887,391.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	9,558,382.58	12,112,354.23		12,112,354.23	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,558,382.58	12,112,354.23		12,112,354.23		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,558,382.58	12,112,354.23		12,112,354.23		
2) Ending Balance, June 30 (E + F1e)			7,694,930.58	6,037,463.23		6,224,963.23		
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	7,201,212.58	5,543,745.23		5,731,245.23		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	493,718.00	493,718.00		493,718.00		
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	0.00	0.00	27,884.82	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	27,884.82	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	27,884.82	0.00		
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	139,220.00	55,027.33	139,220.00	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	139,220.00	55,027.33	139,220.00	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	35,245.00	4,261.31	35,245.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	10,633.00	4,209.58	10,633.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	12,908.00	3,333.34	12,908.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	697.00	275.13	697.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	1,607.00	642.73	1,607.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OPEB, Active Employees		3751-3752	0.00	1,129.00	564.00	1,129.00	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	62,219.00	13,286.09	62,219.00	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	5,000.00	283.36	2,000.00	3,000.00	60.0%
Noncapitalized Equipment		4400	0.00	0.00	3,659.25	3,000.00	(3,000.00)	New
TOTAL, BOOKS AND SUPPLIES			0.00	5,000.00	3,942.61	5,000.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	255,000.00	16,075.00	238,554.00	16,446.00	6.4%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	255,000.00	16,075.00	238,554.00	16,446.00	6.4%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	2,044,452.00	5,618,952.00	0.00	66,020.00	5,552,932.00	98.8%
Buildings and Improvements of Buildings		6200	0.00	175,500.00	138,163.90	5,557,378.00	(5,381,878.00)	-3,066.6%
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	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			2,044,452.00	5,794,452.00	138,163.90	5,623,398.00	171,054.00	3.0%
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			2,044,452.00	6,255,891.00	226,494.93	6,068,391.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From: General Fund/CSSF		8912	1,069,000.00	1,069,000.00	0.00	1,069,000.00	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			1,069,000.00	1,069,000.00	0.00	1,069,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	888,000.00	888,000.00	0.00	888,000.00	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			888,000.00	888,000.00	0.00	888,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			181,000.00	181,000.00	0.00	181,000.00		

Resource	Description	2022-23 Projected Totals
9010	Other Restricted Local	5,731,245.23
Total, Restricted Balance		5,731,245.23

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	11,560,042.00	11,560,042.00	0.00	11,560,042.00	0.00	0.0%
5) TOTAL, REVENUES			11,560,042.00	11,560,042.00	0.00	11,560,042.00		
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	11,731,332.00	11,731,332.00	0.00	11,731,332.00	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			11,731,332.00	11,731,332.00	0.00	11,731,332.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(171,290.00)	(171,290.00)	0.00	(171,290.00)		
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)			(171,290.00)	(171,290.00)	0.00	(171,290.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	9,853,544.12	11,920,658.06		11,920,658.06	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,853,544.12	11,920,658.06		11,920,658.06		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,853,544.12	11,920,658.06		11,920,658.06		
2) Ending Balance, June 30 (E + F1e)			9,682,254.12	11,749,368.06		11,749,368.06		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	9,682,254.12	11,749,368.06		11,749,368.06		
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	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	11,433,104.00	11,433,104.00	0.00	11,433,104.00	0.00	0.0%
Unsecured Roll		8612	126,938.00	126,938.00	0.00	126,938.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8614	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%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			11,560,042.00	11,560,042.00	0.00	11,560,042.00	0.00	0.0%
TOTAL, REVENUES			11,560,042.00	11,560,042.00	0.00	11,560,042.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	10,195,000.00	10,195,000.00	0.00	10,195,000.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	1,536,332.00	1,536,332.00	0.00	1,536,332.00	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)			11,731,332.00	11,731,332.00	0.00	11,731,332.00	0.00	0.0%
TOTAL, EXPENDITURES			11,731,332.00	11,731,332.00	0.00	11,731,332.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								

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

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	4,785.23	4,785.23	4,462.69	4,885.30	100.07	2.0%
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)	4,785.23	4,785.23	4,462.69	4,885.30	100.07	2.0%
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	28.71	28.71	28.71	28.71	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)	28.71	28.71	28.71	28.71	0.00	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	4,813.94	4,813.94	4,491.40	4,914.01	100.07	2.0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	January									
A. BEGINNING CASH			35,587,941.94	31,286,102.94	23,300,065.94	11,040,024.01	3,338,669.01	1.00	42,302,667.01	36,635,214.33
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		35,204.00	35,204.00	309,152.00	63,366.00	63,366.00	309,152.00	63,366.00	63,367.00
Property Taxes	8020-8079					1,210,700.00		41,337,790.00	585,674.00	
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299				30,032.00	234.00	3,428.00	17,876.00	54,919.00	
Other State Revenue	8300-8599				(28,552.00)		1,063,313.00	2,020,660.00	0.00	20,076.00
Other Local Revenue	8600-8799		208,295.00	109,474.00	258,860.00	213,179.00	200,298.00	9,810,937.00	2,108,999.00	1,809,106.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			243,499.00	144,678.00	569,492.00	1,487,479.00	1,330,405.00	53,496,415.00	2,812,958.00	1,892,549.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		440,948.00	3,392,110.00	3,534,659.00	3,616,567.00	3,669,919.00	3,570,955.00	3,550,074.00	3,547,503.00
Classified Salaries	2000-2999		540,013.00	968,122.00	1,113,110.00	1,117,463.00	1,409,560.00	1,165,736.00	1,167,623.00	1,273,262.00
Employee Benefits	3000-3999		459,798.00	1,938,056.00	1,977,832.00	2,055,807.00	2,088,361.00	2,320,600.00	2,048,190.00	2,137,816.00
Books and Supplies	4000-4999		447,467.00	479,828.00	270,427.00	1,123,559.00	679,896.00	117,323.00	339,522.00	172,981.00
Services	5000-5999		643,828.00	1,630,834.00	641,242.00	1,226,230.00	527,739.00	960,417.00	1,478,256.00	933,526.00
Capital Outlay	6000-6599		15,872.00	94,740.00	4,783.00		0.00	27,850.00	68,852.00	15,595.00
Other Outgo	7000-7499			(65,165.00)	141,587.00				896,401.00	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			2,547,926.00	8,438,525.00	7,683,640.00	9,139,626.00	8,375,475.00	8,162,881.00	9,548,918.00	8,080,683.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	912,192.55							896,401.23	
Accounts Receivable	9200-9299	6,373,203.10	568,659.00	1,432,443.00	2,180,873.00	14,394.00	319,150.00	26,531.00	105,901.00	
Due From Other Funds	9310	11,213.35		(1,662.00)	12,351.00	472.00	(1,095.00)	(3,943.00)	4,776.00	314.35
Stores	9320									
Prepaid Expenditures	9330	261,378.25	127,645.00			6,090.00				
Other Current Assets	9340	9,845.93	9,303.00	(14,746.00)	15,286.00	(510.00)	(10,702.00)	2,215.00	8,370.00	629.93
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		7,567,833.18	705,607.00	1,416,035.00	2,208,510.00	20,446.00	307,353.00	24,803.00	1,015,448.23	944.28
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	4,726,182.50	2,703,019.00	1,108,225.00	(193,519.00)	69,706.00	(211,566.00)	(131,411.00)	(53,512.00)	257,474.00
Due To Other Funds	9610	7,517,954.91			7,517,955.00	(52.00)		(401.00)	452.91	
Current Loans	9640						(3,187,482.99)	3,187,482.99		
Unearned Revenues	9650	29,967.93			29,967.93					
Deferred Inflows of Resources	9690									
SUBTOTAL		12,274,105.34	2,703,019.00	1,108,225.00	7,354,403.93	69,654.00	(3,399,048.99)	3,055,670.99	(53,059.09)	257,474.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(4,706,272.16)	(1,997,412.00)	307,810.00	(5,145,893.93)	(49,208.00)	3,706,401.99	(3,030,867.99)	1,068,507.32	(256,529.72)
E. NET INCREASE/DECREASE (B - C + D)			(4,301,839.00)	(7,986,037.00)	(12,260,041.93)	(7,701,355.00)	(3,338,668.01)	42,302,666.01	(5,667,452.68)	(6,444,663.72)
F. ENDING CASH (A + E)			31,286,102.94	23,300,065.94	11,040,024.01	3,338,669.01	1.00	42,302,667.01	36,635,214.33	30,190,550.61
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):	January								
A. BEGINNING CASH		30,190,550.61	18,995,240.11	44,280,690.11	33,559,012.11				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	309,153.00	63,367.00	63,367.00	239,703.00	63,365.00		1,681,132.00	1,681,132.00
Property Taxes	8020-8079		29,856,615.00	156,889.00	3,653,121.00			76,800,789.00	76,800,789.00
Miscellaneous Funds	8080-8099				(357,000.00)			(357,000.00)	(357,000.00)
Federal Revenue	8100-8299		42,441.00			1,357,257.00		1,506,187.00	1,506,187.00
Other State Revenue	8300-8599		292,000.00		292,200.00	1,819,321.00	4,567,343.00	10,046,361.00	10,046,361.00
Other Local Revenue	8600-8799	283,595.00	5,755,088.00	75,246.00	293,452.00	1,062,000.00		22,188,529.00	22,188,529.00
Interfund Transfers In	8910-8929				888,000.00			888,000.00	888,000.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		592,748.00	36,009,511.00	295,502.00	5,009,476.00	4,301,943.00	4,567,343.00	112,753,998.00	112,753,998.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	3,820,179.00	3,888,764.00	3,911,712.00	3,865,815.00	2,160,000.00		42,969,205.00	42,969,205.00
Classified Salaries	2000-2999	1,310,085.00	1,298,901.00	1,297,127.00	1,297,127.00	245,000.00		14,203,129.00	14,203,129.00
Employee Benefits	3000-3999	2,529,734.00	2,427,570.00	2,518,870.00	2,571,135.00	548,000.00	4,567,343.00	30,189,112.00	30,189,112.00
Books and Supplies	4000-4999	975,849.00	646,206.00	857,197.00	1,129,659.00	700,000.00		7,939,914.00	7,939,914.00
Services	5000-5999	1,974,445.00	1,550,278.00	2,289,368.00	2,475,467.00	725,000.00		17,056,630.00	17,056,630.00
Capital Outlay	6000-6599		193,202.00	14,924.00	15,535.00	67,332.00		518,685.00	518,685.00
Other Outgo	7000-7499		719,140.00	127,982.00	718,690.00	14,773.00		2,553,408.00	2,553,408.00
Interfund Transfers Out	7600-7629				1,069,000.00			1,069,000.00	1,069,000.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
TOTAL DISBURSEMENTS		10,610,292.00	10,724,061.00	11,017,180.00	13,142,428.00	4,460,105.00	4,567,343.00	116,499,083.00	116,499,083.00
D. BALANCE SHEET ITEMS									0.00
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199				0.00		15,791.32	912,192.55	
Accounts Receivable	9200-9299				0.00		1,725,252.10	6,373,203.10	
Due From Other Funds	9310							11,213.35	
Stores	9320							0.00	
Prepaid Expenditures	9330				127,643.25			261,378.25	
Other Current Assets	9340							9,845.93	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	127,643.25	0.00	1,741,043.42	7,567,833.18	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	1,177,766.50						4,726,182.50	
Due To Other Funds	9610							7,517,954.91	
Current Loans	9640							0.00	
Unearned Revenues	9650							29,967.93	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		1,177,766.50	0.00	0.00	0.00	0.00	0.00	12,274,105.34	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(1,177,766.50)	0.00	0.00	127,643.25	0.00	1,741,043.42	(4,706,272.16)	
E. NET INCREASE/DECREASE (B - C + D)		(11,195,310.50)	25,285,450.00	(10,721,678.00)	(8,005,308.75)	(158,162.00)	1,741,043.42	(8,451,357.16)	(3,745,085.00)
F. ENDING CASH (A + E)		18,995,240.11	44,280,690.11	33,559,012.11	25,553,703.36				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								27,136,584.78	

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

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

Signed: W. A. [Signature]
District Superintendent or Designee

Date: 3/15/23

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

To the County Superintendent of Schools:

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

Meeting Date: March 14, 2023

Signed: [Signature]
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

X POSITIVE CERTIFICATION

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

 QUALIFIED CERTIFICATION

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

 NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Corbett Elsen

Telephone: 415-945-1037

Title: Assistant Superintendent

E-mail: celsen@tamdistrict.org

Criteria and Standards Review Summary

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

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

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

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: March 14, 2023 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

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

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

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

Contact person for additional information on the interim report:

Name: Corbett Elsen Telephone: 415-945-1037
Title: Assistant Superintendent E-mail: celsen@tamdistrict.org

Criteria and Standards Review Summary

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

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

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

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

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	116,499,083.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	1,530,077.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	324,857.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	518,685.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	1,185,420.00
4. Other Transfers Out	All	9200	7200-7299	26,000.00
5. Interfund Transfers Out	All	9300	7600-7629	1,069,000.00
6. All Other Financing Uses	All	9100, 9200	7699, 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				3,123,962.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	473,795.00
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)				112,318,839.00
Section II - Expenditures Per ADA				2022-23 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*				4,491.40
B. Expenditures per ADA (Line I.E divided by Line II.A)				25,007.53
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.)			95,824,394.14	20,074.28
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)			95,824,394.14	20,074.28
B. Required effort (Line A.2 times 90%)			86,241,954.73	18,066.85

C. Current year expenditures (Line I.E and Line II.B)	112,318,839.00	25,007.53
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2024-25 may be reduced by the lower of the two percentages)	0.00%	0.00%
*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA.		
SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)

(Functions 7200-7700, goals 0000 and 9000)

4,115,330.00

2. Contracted general administrative positions not paid through payroll

a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.

b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)

(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000)

83,246,116.00

C. Percentage of Plant Services Costs Attributable to General Administration

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

4.94%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

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

Entry
required

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals

(Functions 7200-7600, objects 1000-5999, minus Line B9)

3,606,602.00

2. Centralized Data Processing, less portion charged to restricted resources or specific goals

(Function 7700, objects 1000-5999, minus Line B10)	3,029,135.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	25,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only)	
(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	547,695.43
6. Facilities Rents and Leases (portion relating to general administrative offices only)	
(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	7,208,432.43
9. Carry-Forward Adjustment (Part IV, Line F)	236,379.58
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	7,444,812.01
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	62,216,718.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	10,268,448.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	12,649,297.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	3,875,443.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	324,857.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,082,746.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only)	
(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	135,286.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only)	
(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	872.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices)	
(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	10,539,256.57
12. Facilities Rents and Leases (all except portion relating to general administrative offices)	
(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,506,170.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,302,678.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	103,901,771.57
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	6.94%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2024-25 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	7.17%
Part IV - Carry-forward Adjustment	

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	7,208,432.43
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	238,730.10
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.94%) times Part III, Line B19); zero if negative	236,379.58
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.94%) times Part III, Line B19) or (the highest rate used to recover costs from any program (6.94%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	236,379.58
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	236,379.58

Approved
indirect
cost rate: 6.94%

Highest
rate used
in any
program: 6.94%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	113,665.00	7,888.00	6.94%
01	4035	124,267.00	7,697.00	6.19%
01	4127	12,343.00	855.00	6.93%
01	4201	8,391.00	582.00	6.94%
01	4203	23,829.00	921.00	3.87%
01	6388	354,134.00	13,658.00	3.86%
01	6695	209,316.00	14,526.00	6.94%
11	6391	808,373.00	19,857.00	2.46%
13	5310	1,291,065.00	12,030.00	0.93%

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	78,124,921.00	5.90%	82,734,235.00	4.93%	86,810,314.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	1,165,900.00	0.00%	1,165,900.00	0.00%	1,165,900.00
4. Other Local Revenues	8600-8799	17,568,789.00	2.90%	18,078,583.00	2.90%	18,603,671.00
5. Other Financing Sources						
a. Transfers In	8900-8929	888,000.00	(100.00%)	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(21,954,256.00)	7.34%	(23,565,084.00)	6.42%	(25,077,153.00)
6. Total (Sum lines A1 thru A5c)		75,793,354.00	3.46%	78,413,634.00	3.94%	81,502,732.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				35,535,921.00		34,238,300.00
b. Step & Column Adjustment				628,986.00		561,508.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,926,607.00)		(941,735.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	35,535,921.00	(3.65%)	34,238,300.00	(1.11%)	33,858,073.00
2. Classified Salaries						
a. Base Salaries				9,749,233.00		9,868,749.00
b. Step & Column Adjustment				269,079.00		239,811.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(149,563.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	9,749,233.00	1.23%	9,868,749.00	2.43%	10,108,560.00
3. Employee Benefits	3000-3999	19,791,841.00	.47%	19,885,829.00	1.88%	20,260,350.00
4. Books and Supplies	4000-4999	2,384,793.00	0.00%	2,384,793.00	0.00%	2,384,793.00
5. Services and Other Operating Expenditures	5000-5999	6,806,271.00	(1.67%)	6,692,771.00	1.49%	6,792,771.00
6. Capital Outlay	6000-6999	253,401.00	0.00%	253,401.00	0.00%	253,401.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,419,471.00	.67%	1,429,002.00	.55%	1,436,795.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(78,014.00)	(.75%)	(77,432.00)	0.00%	(77,432.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,069,000.00	25.72%	1,344,000.00	148.81%	3,344,000.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		76,931,917.00	(1.19%)	76,019,413.00	3.08%	78,361,311.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(1,138,563.00)		2,394,221.00		3,141,421.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		23,361,315.33		22,222,752.33		24,616,973.33
2. Ending Fund Balance (Sum lines C and D1)		22,222,752.33		24,616,973.33		27,758,394.33
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	12,000.00		12,000.00		12,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	18,559,900.00		17,747,100.00		18,096,600.00
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	3,495,000.00		3,320,900.00		3,395,800.00
2. Unassigned/Unappropriated	9790	155,852.33		3,536,973.33		6,253,994.33
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		22,222,752.33		24,616,973.33		27,758,394.33
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,495,000.00		3,320,900.00		3,395,800.00
c. Unassigned/Unappropriated	9790	155,852.33		3,536,973.33		6,253,994.33
(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)		3,650,852.33		6,857,873.33		9,649,794.33
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 refer to narrative and summary schedules.						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	1,506,187.00	(18.19%)	1,232,189.00	0.00%	1,232,189.00
3. Other State Revenues	8300-8599	8,880,461.00	(35.75%)	5,705,334.00	0.00%	5,705,334.00
4. Other Local Revenues	8600-8799	4,619,740.00	(39.08%)	2,814,210.00	0.00%	2,814,210.00
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	21,954,256.00	7.34%	23,565,084.00	6.42%	25,077,153.00
6. Total (Sum lines A1 thru A5c)		36,960,644.00	(9.86%)	33,316,817.00	4.54%	34,828,886.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				7,433,284.00		6,354,601.00
b. Step & Column Adjustment				131,569.00		104,215.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,210,252.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	7,433,284.00	(14.51%)	6,354,601.00	1.64%	6,458,816.00
2. Classified Salaries						
a. Base Salaries				4,453,896.00		4,263,577.00
b. Step & Column Adjustment				122,928.00		103,605.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(313,247.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,453,896.00	(4.27%)	4,263,577.00	2.43%	4,367,182.00
3. Employee Benefits	3000-3999	10,397,271.00	(1.63%)	10,228,000.00	2.44%	10,477,249.00
4. Books and Supplies	4000-4999	5,555,121.00	(74.67%)	1,407,101.00	0.00%	1,407,101.00
5. Services and Other Operating Expenditures	5000-5999	10,250,359.00	8.10%	11,080,865.00	(4.01%)	10,636,169.00
6. Capital Outlay	6000-6999	265,284.00	(100.00%)	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,165,824.00	11.07%	1,294,824.00	10.97%	1,436,824.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	46,127.00	(1.26%)	45,545.00	0.00%	45,545.00
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)		39,567,166.00	(12.37%)	34,674,513.00	.45%	34,828,886.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(2,606,522.00)		(1,357,696.00)		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		7,520,354.45		4,913,832.45		3,556,136.45
2. Ending Fund Balance (Sum lines C and D1)		4,913,832.45		3,556,136.45		3,556,136.45
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	4,913,832.45		3,556,136.45		3,556,136.45
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)		4,913,832.45		3,556,136.45		3,556,136.45
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 refer to narrative and summary schedules.						

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	78,124,921.00	5.90%	82,734,235.00	4.93%	86,810,314.00
2. Federal Revenues	8100-8299	1,506,187.00	(18.19%)	1,232,189.00	0.00%	1,232,189.00
3. Other State Revenues	8300-8599	10,046,361.00	(31.60%)	6,871,234.00	0.00%	6,871,234.00
4. Other Local Revenues	8600-8799	22,188,529.00	(5.84%)	20,892,793.00	2.51%	21,417,881.00
5. Other Financing Sources						
a. Transfers In	8900-8929	888,000.00	(100.00%)	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		112,753,998.00	(.91%)	111,730,451.00	4.12%	116,331,618.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				42,969,205.00		40,592,901.00
b. Step & Column Adjustment				760,555.00		665,723.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(3,136,859.00)		(941,735.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	42,969,205.00	(5.53%)	40,592,901.00	(.68%)	40,316,889.00
2. Classified Salaries						
a. Base Salaries				14,203,129.00		14,132,326.00
b. Step & Column Adjustment				392,007.00		343,416.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(462,810.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	14,203,129.00	(.50%)	14,132,326.00	2.43%	14,475,742.00
3. Employee Benefits	3000-3999	30,189,112.00	(.25%)	30,113,829.00	2.07%	30,737,599.00
4. Books and Supplies	4000-4999	7,939,914.00	(52.24%)	3,791,894.00	0.00%	3,791,894.00
5. Services and Other Operating Expenditures	5000-5999	17,056,630.00	4.20%	17,773,636.00	(1.94%)	17,428,940.00
6. Capital Outlay	6000-6999	518,685.00	(51.15%)	253,401.00	0.00%	253,401.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,585,295.00	5.36%	2,723,826.00	5.50%	2,873,619.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(31,887.00)	0.00%	(31,887.00)	0.00%	(31,887.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,069,000.00	25.72%	1,344,000.00	148.81%	3,344,000.00
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)		116,499,083.00	(4.98%)	110,693,926.00	2.26%	113,190,197.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(3,745,085.00)		1,036,525.00		3,141,421.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		30,881,669.78		27,136,584.78		28,173,109.78
2. Ending Fund Balance (Sum lines C and D1)		27,136,584.78		28,173,109.78		31,314,530.78
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	12,000.00		12,000.00		12,000.00
b. Restricted	9740	4,913,832.45		3,556,136.45		3,556,136.45
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	18,559,900.00		17,747,100.00		18,096,600.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,495,000.00		3,320,900.00		3,395,800.00

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	155,852.33		3,536,973.33		6,253,994.33
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		27,136,584.78		28,173,109.78		31,314,530.78
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,495,000.00		3,320,900.00		3,395,800.00
c. Unassigned/Unappropriated	9790	155,852.33		3,536,973.33		6,253,994.33
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)		3,650,852.33		6,857,873.33		9,649,794.33
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.13%		6.20%		8.53%
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?	Yes					
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				
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)						
		4,462.69		4,527.06		4,336.11
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		116,499,083.00		110,693,926.00		113,190,197.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		116,499,083.00		110,693,926.00		113,190,197.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		3,494,972.49		3,320,817.78		3,395,705.91
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		3,494,972.49		3,320,817.78		3,395,705.91
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01I GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(31,887.00)				
Other Sources/Uses Detail					888,000.00	1,069,000.00		
Fund Reconciliation								
08I STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09I CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10I SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11I ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	19,857.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12I CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13I CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	12,030.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14I DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15I PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17I SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18I SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19I FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20I SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21I BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25I CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
30I STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35I COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40I SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,069,000.00	888,000.00		
Fund Reconciliation								
49I CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51I BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52I DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53I TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56I DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57I FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61I CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62I CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63I OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66I WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67I SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71I RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	31,887.00	(31,887.00)	1,957,000.00	1,957,000.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year		First Interim	Second Interim	Percent Change	Status
		Projected Year Totals (Form 01CSI, Item 1A)	Projected Year Totals (Form AI, Lines A4 and C4)		
Current Year (2022-23)	District Regular	4,785.23	4,885.30		
	Charter School	0.00	0.00		
	Total ADA	4,785.23	4,885.30	2.1%	Not Met
1st Subsequent Year (2023-24)	District Regular	4,653.00	4,874.04		
	Charter School				
	Total ADA	4,653.00	4,874.04	4.8%	Not Met
2nd Subsequent Year (2024-25)	District Regular	4,527.00	4,758.36		
	Charter School				
	Total ADA	4,527.00	4,758.36	5.1%	Not Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

For second interim, for current and two subsequent years, using three-year average for estimated funded ADA.

2. **CRITERION: Enrollment**

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2022-23)				
District Regular	4,838.00	4,838.00		
Charter School				
Total Enrollment	4,838.00	4,838.00	0.0%	Met
1st Subsequent Year (2023-24)				
District Regular	4,752.00	4,752.00		
Charter School				
Total Enrollment	4,752.00	4,752.00	0.0%	Met
2nd Subsequent Year (2024-25)				
District Regular	4,551.00	4,551.00		
Charter School				
Total Enrollment	4,551.00	4,551.00	0.0%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
	Unaudited Actuals (Form A, Lines A4 and C4)	CBEDS Actual (Form 01CSI, Item 3A)	
Third Prior Year (2019-20)			
District Regular	4,891	5,126	
Charter School			
Total ADA/Enrollment	4,891	5,126	95.4%
Second Prior Year (2020-21)			
District Regular	4,891	5,166	
Charter School			
Total ADA/Enrollment	4,891	5,166	94.7%
First Prior Year (2021-22)			
District Regular	4,799	5,060	
Charter School			
Total ADA/Enrollment	4,799	5,060	94.8%
Historical Average Ratio:			95.0%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.5%

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	4,463	4,838		
Charter School	0			
Total ADA/Enrollment	4,463	4,838	92.2%	Met
1st Subsequent Year (2023-24)				
District Regular	4,527	4,752		
Charter School				
Total ADA/Enrollment	4,527	4,752	95.3%	Met
2nd Subsequent Year (2024-25)				
District Regular	4,336	4,551		
Charter School				
Total ADA/Enrollment	4,336	4,551	95.3%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
First Interim		Second Interim		
Fiscal Year	(Form 01CSI, Item 4A)	Projected Year Totals	Percent Change	Status
Current Year (2022-23)	78,488,002.00	78,481,921.00	0.0%	Met
1st Subsequent Year (2023-24)	83,075,667.00	83,091,235.00	0.0%	Met
2nd Subsequent Year (2024-25)	87,198,784.00	87,167,314.00	0.0%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits	Total Expenditures	
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	
Third Prior Year (2019-20)	56,228,933.40	63,240,424.85	88.9%
Second Prior Year (2020-21)	58,633,663.69	64,628,642.67	90.7%
First Prior Year (2021-22)	59,585,129.45	67,340,233.57	88.5%
	Historical Average Ratio:		89.4%

District's Reserve Standard Percentage (Criterion 10B, Line 4)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
	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):	86.4% to 92.4%	86.4% to 92.4%	86.4% to 92.4%

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)	65,076,995.00	75,862,917.00	85.8%	Not Met
1st Subsequent Year (2023-24)	63,992,878.00	74,675,413.00	85.7%	Not Met
2nd Subsequent Year (2024-25)	64,226,983.00	75,017,311.00	85.6%	Not Met

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

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

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

Explanation:
(required if NOT met)

For 22-23, status not met due to retirement incentive offered for certificated retirements as of 06-30-21. For the two subsequent years, status not met due to anticipated reductions in certificated FTE.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

Object Range / Fiscal Year	First Interim	Second Interim	Percent Change	Change Is Outside Explanation Range
	Projected Year Totals (Form 01CSI, Item 6A)	Projected Year Totals (Fund 01) (Form MYPI)		

Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)

Current Year (2022-23)	2,131,742.00	1,506,187.00	-29.3%	Yes
1st Subsequent Year (2023-24)	2,059,202.00	1,232,189.00	-40.2%	Yes
2nd Subsequent Year (2024-25)	2,059,202.00	1,232,189.00	-40.2%	Yes

Explanation:

(required if Yes)

For current year, status not met due to correcting the Arts, Music and Instructional Materials Discretionary Block Grant as being a state revenue; likewise, the two subsequent years, also indicates this correction. For the two subsequent years, status not met due to one-time American Rescue Plan funding.

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

Current Year (2022-23)	7,171,336.00	10,046,361.00	40.1%	Yes
1st Subsequent Year (2023-24)	7,171,336.00	6,871,234.00	-4.2%	No
2nd Subsequent Year (2024-25)	7,171,336.00	6,871,234.00	-4.2%	No

Explanation:

(required if Yes)

For current year, status is not met due to one-time Arts, Music and Instructional Materials Discretionary Block Grant and Learning Recovery Emergency Block Grant funding.

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

Current Year (2022-23)	21,793,753.00	22,188,529.00	1.8%	No
1st Subsequent Year (2023-24)	20,998,483.00	20,892,793.00	-.5%	No
2nd Subsequent Year (2024-25)	21,523,571.00	21,417,881.00	-.5%	No

Explanation:

(required if Yes)

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

Current Year (2022-23)	7,066,573.00	7,939,914.00	12.4%	Yes
1st Subsequent Year (2023-24)	4,572,742.00	3,791,894.00	-17.1%	Yes
2nd Subsequent Year (2024-25)	4,572,742.00	3,791,894.00	-17.1%	Yes

Explanation:

(required if Yes)

The percent changes are primarily due to budgeting for one-time funds from the Arts, Music and Instructional Materials Discretionary Block Grant and the Learning Recovery Emergency Block Grant in current year and their removal in the subsequent two years.

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

Current Year (2022-23)	16,593,558.00	17,056,630.00	2.8%	No
1st Subsequent Year (2023-24)	16,929,282.00	17,773,636.00	5.0%	No
2nd Subsequent Year (2024-25)	17,750,136.00	17,428,940.00	-1.8%	No

Explanation:

(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim	Second Interim	Percent Change	Status
	Projected Year Totals	Projected Year Totals		
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2022-23)	31,096,831.00	33,741,077.00	8.5%	Not Met
1st Subsequent Year (2023-24)	30,229,021.00	28,996,216.00	-4.1%	Met
2nd Subsequent Year (2024-25)	30,754,109.00	29,521,304.00	-4.0%	Met

Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2022-23)	23,660,131.00	24,996,544.00	5.6%	Not Met
1st Subsequent Year (2023-24)	21,502,024.00	21,565,530.00	.3%	Met
2nd Subsequent Year (2024-25)	22,322,878.00	21,220,834.00	-4.9%	Met

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

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

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

Explanation:

Federal Revenue

(linked from 6A

if NOT met)

For current year, status not met due to correcting the Arts, Music and Instructional Materials Discretionary Block Grant as being a state revenue; likewise, the two subsequent years, also indicates this correction. For the two subsequent years, status not met due to one-time American Rescue Plan funding.

Explanation:

Other State Revenue

(linked from 6A

if NOT met)

For current year, status is not met due to one-time Arts, Music and Instructional Materials Discretionary Block Grant and Learning Recovery Emergency Block Grant funding.

Explanation:

Other Local Revenue

(linked from 6A

if NOT met)

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

Explanation:

Books and Supplies

(linked from 6A

if NOT met)

The percent changes are primarily due to budgeting for one-time funds from the Arts, Music and Instructional Materials Discretionary Block Grant and the Learning Recovery Emergency Block Grant in current year and their removal in the subsequent two years.

Explanation:

Services and Other Exps

(linked from 6A

if NOT met)

7. **CRITERION: Facilities Maintenance**

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

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

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

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

		Second Interim Contribution		
		Projected Year Totals		
		Required Minimum	(Fund 01, Resource 8150,	
		Contribution	Objects 8900-8999)	Status
1.	OMMA/RMA Contribution	3,149,640.87	3,815,570.00	Met
2.	First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		3,843,260.00	

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)	3.1%	6.2%	8.5%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.0%	2.1%	2.8%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			
	Net Change in	Total Unrestricted	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Unrestricted Fund Balance	and Other Financing Uses		
	(Form 01I, Section E)	(Form 01I, Objects 1000-7999)		
	(Form MYPI, Line C)	(Form MYPI, Line B11)		
Current Year (2022-23)	(1,138,563.00)	76,931,917.00	1.5%	Not Met
1st Subsequent Year (2023-24)	2,394,221.00	76,019,413.00	N/A	Met
2nd Subsequent Year (2024-25)	3,141,421.00	78,361,311.00	N/A	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

The majority of the deficit for 22-23 relates to a one-time planned off-schedule 3% salary payment.

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.

Ending Fund Balance		
General Fund		
Projected Year Totals		
Fiscal Year	(Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2022-23)	27,136,584.78	Met
1st Subsequent Year (2023-24)	28,173,109.78	Met
2nd Subsequent Year (2024-25)	31,314,530.78	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.

Ending Cash Balance		
General Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status
Current Year (2022-23)	25,553,703.36	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.)	4,462.69	4,527.06	4,336.11
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):

Yes

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

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

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)	116,499,083.00	110,693,926.00	113,190,197.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	116,499,083.00	110,693,926.00	113,190,197.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	3,494,972.49	3,320,817.78	3,395,705.91

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

0.00	0.00	0.00
3,494,972.49	3,320,817.78	3,395,705.91

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)	3,495,000.00	3,320,900.00	3,395,800.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	155,852.33	3,536,973.33	6,253,994.33
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)	3,650,852.33	6,857,873.33	9,649,794.33
9.	District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.13%	6.20%	8.53%
District's Reserve Standard				
(Section 10B, Line 7):		3,494,972.49	3,320,817.78	3,395,705.91
Status:		Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

--

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

No

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

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2022-23)	(22,202,301.00)	(21,974,256.00)	-1.0%	(228,045.00)	Met
1st Subsequent Year (2023-24)	(23,589,824.00)	(23,565,084.00)	-.1%	(24,740.00)	Met
2nd Subsequent Year (2024-25)	(25,108,224.00)	(25,077,153.00)	-.1%	(31,071.00)	Met

1b. Transfers In, General Fund *					
Current Year (2022-23)	888,000.00	888,000.00	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)	1,069,000.00	1,069,000.00	0.0%	0.00	Met
1st Subsequent Year (2023-24)	1,344,000.00	1,344,000.00	0.0%	0.00	Met
2nd Subsequent Year (2024-25)	3,344,000.00	3,344,000.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

1. a. Does your district have long-term (multiyear) commitments?

(If No, skip items 1b and 2 and sections S6B and S6C)

Yes

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

No

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

Type of Commitment	# of Years	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	7438, 7439	1,140,244
Certificates of Participation	10	Fund 51	7433, 7434	84,535,000
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

PARS 2018 / Early Retirement Incentive	2	Fund 01	7438, 7439	1,252,503
PARS 2021 / Early Retirement Incentive	5	Fund 01	7438, 7439	1,240,590
TOTAL:				88,168,337

Type of Commitment (continued)	Prior Year (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
	(P & I)	(P & I)	(P & I)	(P & I)
Capital Leases	278,598	287,875	297,406	305,199
Certificates of Participation				
General Obligation Bonds	10,333,360	11,731,332	11,656,057	11,665,625
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

PARS 2018 / Early Retirement Incentive	648,283	648,283	648,284	
PARS 2021 / Early Retirement Incentive		248,118	248,118	248,118
Total Annual Payments:	11,260,241	12,915,608	12,849,865	12,218,942

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

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

DATA ENTRY: Enter an explanation if Yes.

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

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

The increased general obligation bond debt will be paid through property tax assessments.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

- 2 OPEB Liabilities

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

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

8,400,473.00	8,400,473.00
6,370,304.00	6,370,304.00
2,030,169.00	2,030,169.00

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

Actuarial	Actuarial
Jun 30, 2021	Jun 30, 2021

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

- 3 OPEB Contributions

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

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

560,651.00	560,651.00
560,651.00	560,651.00
560,651.00	560,651.00

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

561,000.00	561,000.00
561,000.00	561,000.00
561,000.00	561,000.00

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

731,898.00	731,898.00
673,727.00	673,727.00
623,731.00	623,731.00

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

34	34
34	34
34	34

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. First Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

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

No

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

n/a

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

n/a

- 2 Self-Insurance Liabilities

First Interim

(Form 01CSI, Item S7B) Second Interim

- a. Accrued liability for self-insurance programs

- b. Unfunded liability for self-insurance programs

- 3 Self-Insurance Contributions

First Interim

(Form 01CSI, Item S7B) Second Interim

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

Current Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

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

Current Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

- 4 Comments:

--

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

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

Yes

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of certificated (non-management) full-time-equivalent (FTE) positions	294.4	281.8	272.6	263.4

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

--

Current Year
(2022-23)

1st Subsequent Year
(2023-24)

2nd Subsequent Year
(2024-25)

7. Amount included for any tentative salary schedule increases

--	--	--

Current Year
(2022-23)

1st Subsequent Year
(2023-24)

2nd Subsequent Year
(2024-25)

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

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

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

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

--

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

--	--	--

If Yes, explain the nature of the new costs:

--

Current Year
(2022-23)

1st Subsequent Year
(2023-24)

2nd Subsequent Year
(2024-25)

Certificated (Non-management) Step and Column Adjustments

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

Current Year
(2022-23)

1st Subsequent Year
(2023-24)

2nd Subsequent Year
(2024-25)

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

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

Yes

If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of classified (non-management) FTE positions	152.8	158.9	156.9	156.9

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

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

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

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

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

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

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

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

If Yes, explain the nature of the new costs:

		Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Classified (Non-management) Step and Column Adjustments				
1.	Are step & column adjustments included in the interim and MYPs?			
2.	Cost of step & column adjustments			
3.	Percent change in step & column over prior year			

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

Classified (Non-management) - Other

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

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

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

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

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

Yes

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of management, supervisor, and confidential FTE positions	36.3	37.3	36.3	36.3

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

n/a

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

No

If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement:

Current Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

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

Total cost of salary settlement

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

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

Current Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

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

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

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

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

Current Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

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

2. Cost of step & column adjustments

3. Percent change in step and column over prior year

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

Current Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

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

2. Total cost of other benefits

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

S9.

Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

1.

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

No

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

2.

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

ADDITIONAL FISCAL INDICATORS

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

A1.	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)	No
A2.	Is the system of personnel position control independent from the payroll system?	No
A3.	Is enrollment decreasing in both the prior and current fiscal years?	Yes
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?	No
A5.	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Is the district's financial system independent of the county office system?	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?	No

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

Comments:
(optional)

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

Tamalpais Union High

Marin County

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

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

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT VALIDATION CHECKS

Second Interim
Board Approved Operating Budget 2022-23
Technical Review Checks
Phase - All
Display - Exceptions Only

Tamalpais Union High

Marin County

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IMPORT CHECKS

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

Exception

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-4035-0-0000-0000-9740 Explanation: Known exception per CDE.	4035	9740	\$13,367.00
01-4203-0-0000-0000-9740 Explanation: Known exception per CDE.	4203	9740	\$10,523.00

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT VALIDATION CHECKS

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

Tamalpais Union High

Marin County

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IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT VALIDATION CHECKS

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

Tamalpais Union High

Marin County

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IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT VALIDATION CHECKS

The Marin Common Message

2022-23 Second Interim Report

MARIN COUNTY OFFICE OF EDUCATION

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Key Guidance Based on Governor's Budget Proposal

On January 10, 2023, Gov. Gavin Newsom released the proposed state budget for 2023-24. The proposal includes a 8.13% cost of living adjustment (COLA) to the Local Control Funding Formula (LCFF), as well as a 8.13% COLA to special education and several other categorical programs outside the LCFF.

Other funding priorities in the Governor's Proposed Budget are:

- \$300 million ongoing Proposition 98 General Fund to create an LCFF Equity Multiplier intended to close opportunity gaps.
- \$855 million to implement the second year of transitional kindergarten (TK) expansion.
- \$63.3 million General Fund and \$112 million Proposition 98 General Fund to support an 8.13% cost-of-living adjustment for California State Preschool Program reimbursement rates.
- \$250 million one-time Proposition 98 General Fund to expand the number of high-poverty schools participating in the Literacy Coaches and Reading Specialist Grant Program.
- \$100 million one-time Proposition 98 General Fund for local educational agencies to provide high school seniors with cultural enrichment experiences.
- \$301.7 million General Fund for Child Care and Development Programs and \$1.5 million for the Child and Adult Care Food Program to reflect an COLA of 8.13%.

The Governor's Budget acknowledges the passage of Proposition 28 (Arts and Music in Schools—Funding Guarantee and Accountability Act) and provides about \$941 million from the General Fund for this purpose. But, in turn, the Budget proposal reduces \$1.2 billion from the Arts, Music and Instructional Materials Discretionary Block Grant that was included in the 2022 Budget Act, going from approximately \$3.5 billion to approximately \$2.3 billion.

The Budget also proposes to delay the \$550 million that was planned for the California Preschool, Transitional Kindergarten and Full-Day Kindergarten Facilities Grant Program in 2023-24 to 2024-25.

Furthermore, the Budget proposes a decrease of \$100 million General Fund in planned support for the School Facility Program, taking the planned allocation in 2023-24 from approximately \$2.1 billion to approximately \$2.0 billion.

The Governor's Budget proposes an increase of \$3.5 million ongoing Proposition 98 General Fund for all middle and high school sites to maintain at least two doses of naloxone hydrochloride, or another medication to reverse an opioid overdose, on campus for emergency

aid. Many LEAs have moved forward in taking steps to address student health and safety in this area. These funds are intended to recognize the ongoing need for medication, emergency preparedness and training around this issue.

The balance of the Public School System Stabilization Account (PSSSA) is projected to be \$8.5 billion at the end of 2022-23 which will continue to trigger the cap on district reserves in 2023-24.

LEAs should be aware that, while the Budget fully funds the estimated COLA and avoids cuts to ongoing education programs, there is an estimated \$22.5 billion state budget deficit for the 2023-24 fiscal year. The Budget proposes to address this deficit through funding delays, reductions and pullbacks, fund shifts, trigger reductions and borrowing, which, aside from the school facilities funding delays and the Arts, Music and Instructional Materials Discretionary Block Grant pullback noted above, do not affect K-12 education programs. However, while the current state revenue forecast assumes slower economic growth, but not a recession, many economists believe that a mild recession will occur in 2023 or 2024. As a result, there is a risk of further state revenue shortfalls that could result in additional cuts to education spending and/or withdrawals from the PSSSA.

In addition, many LEAs continue to experience student absences and increased costs as a result of COVID-19 in combination with long-term declining enrollment. However, the Average Daily Attendance (ADA) Loss Mitigation included in last year's budget trailer bill allowed the 2019-20 attendance yield to be used to amend reported ADA in 2021-22 only and LEAs will not be able to amend reported ADA for 2022-23 or future years. (Note, however, the ADA Loss Mitigation adjusted 2021-22 ADA will be used in calculating the greater of the current year, prior year or average ADA of the three most recent fiscal years to determine funded ADA for 2022-23, 2023-24 and 2023-24.) In addition, most COVID-19 fiscal relief funding (GEER, ESSER, In-Person Instruction, Expanded Learning Opportunities Grant, etc.) will expire on or before September 30, 2024. (Note, ESSER II and GEER II funding expire September 30, 2023.)

Local Control Funding Formula

The Governor's 2023-24 proposed budget includes a COLA of 8.13% to the LCFF. When combined with growth adjustments, this increase will result in \$4.2 billion in additional LCFF funds. As a reminder, at the time of the Budget proposal there were still two data points outstanding in order to calculate the final statutory COLA for 2023-24.

In addition, the Governor's Budget is proposing an additional \$690 million to continue expanding access to TK for approximately 46,000 children turning five-years-old between February 2 and April 2.

The Budget proposal includes \$165 million to maintain the TK classroom student to staff ratio of 12:1 for 2023-24. Funding to further reduce the ratio to 10:1 is not included in the proposal. TK funding is conditioned on the school district or charter offering TK in the year it receives the funding and maintaining an average TK class enrollment of no more than 24 pupils.

Declining enrollment protection for school districts will continue to be based on the greater of current year, prior year or the average of the most recent three prior years' ADA. Charter schools will continue to be funded on current year ADA.

All LEAs should continue to develop multiple scenarios using all available options including the three-year average. LEAs that are prepared for both best- and worst-case budgets are better able to adapt for economic uncertainty.

Equity Multiplier and Local Control Accountability Plan

One of the few new ongoing K-12 education spending proposals in the Governor's Budget is the inclusion of \$300 million ongoing Proposition 98 funds for the creation of the Local Control Funding Formula Equity Multiplier. The Equity Multiplier will be a new source of funding allocated to LEAs based on school site eligibility, specifically schools offering grades no higher than grade eight with federal free (not reduced) meal eligibility of 90% or more and schools offering any of grades 9-12 at 85% or above. LEA allocations will be based on their eligible schools' prior year enrollment with no school receiving less than \$50,000.

In conjunction with the Equity Multiplier, the Administration has proposed trailer bill language to make several amendments to the K-12 accountability and support system. Included in the trailer bill language is a requirement that LEAs receiving Equity Multiplier funding address in their Local Control Accountability Plan (LCAP) how the funds will be used to directly help eligible schools address equity gaps amongst student groups as identified by red and orange performance indicators on the California School Dashboard.

LCAP Carryover Requirement

As a reminder, LEAs should determine early in their 2023-24 budget and LCAP development process if there is potential carryover related to the increased and improved services requirement and plan accordingly.

Proposition 28 - Arts and Music Funding Guarantee

Voters approved Proposition 28 in November 2022, which requires the state to annually allocate 1% of the K-12 portion of Proposition 98 funding for arts and music instruction in schools. Funding will be allocated 70% based on enrollment and 30% based on enrollment of students who qualify for the National School Lunch Program. LEAs must allocate the funding to each school based on the same breakdown and principals must develop expenditure plans for their school. For LEAs with 500 or more students, at least 80% of the funding must be used for employees providing arts and music education. Administrative costs for the program are limited to 1% and there are also maintenance of effort and supplement, not supplant, requirements.

Arts, Music and Instructional Materials Discretionary Block Grant

The state's adopted budget for 2022-23 established the Arts, Music and Instructional Materials Discretionary Block Grant totaling \$3.6 billion. The Governor's Budget proposes a reduction of

\$1.2 billion from this grant in an effort to fully fund the increases to LCFF. The first 50% of the grant was distributed to LEAs in November 2022, with the remaining 50% (approximately \$1.8 billion) scheduled to be released in May 2023. The Administration is not proposing urgency legislation to implement this proposal, however, the CDE may delay the second disbursement of grant funds until the Legislature acts on the proposal.

LEAs are reminded of the requirement for the governing board to approve an expenditure plan consistent with the allowable uses of the grant. Given the proposed reduction in funding, LEAs should develop alternate budgets and expenditure plans. We also recommend preparing alternate cash flow projections to reduce and/or remove the May 2023 disbursement of funds to plan for any potential cash needs.

Program Continuations

Transitional Kindergarten

The Budget proposal includes \$690 million to implement the second year of TK expansion, growing the program to include access to all children turning five between September 2 and April 2. In addition, \$165 million is proposed to support the second adult (certificated or classified) in each TK classroom to maintain the 12:1 ratio. The previously anticipated reduction in the adult to student ratio to 10:1 will not occur in 2023-24. Full implementation of universal TK is expected in 2025-26.

Preschool

The Budget proposes \$312.7 million Proposition 98 and \$172.3 million non-Proposition 98 General Fund to increase State Preschool Program enrollment of students eligible for adjustment factors, including students with disabilities, dual language learners, childhood mental health and three-year olds. With this funding comes the requirement for State Preschool Providers to serve at least 7.5% students with disabilities by July 1, 2023 and 10% by July 1, 2024 and provide additional supportive services for dual language learners.

Expanded Learning Opportunities Program

No change proposed to the Expanded Learning Opportunities Program (ELOP), including no changes to the funding rates.

Special Education

The Budget proposal includes an 8.13% COLA, increasing the base rate to approximately \$886.66. In addition, the Budget includes the following policy adjustments:

- Limiting the amount of additional funding Special Education Local Plan Areas (SELPAs) are allowed to retain for non-direct student services before allocation to member LEAs. SELPAs will be required to allocate at least the same amount they allocated in 2022-23, increased by the 8.13% COLA, to their member LEAs in 2023-24.
- Extending the moratorium on creation of new single-district SELPAs by an additional 2

years to June 30, 2026.

- Requiring the posting of each SELPA's annual local plan on CDE's website.

School Nutrition

No change proposed to the Universal School Meal program. The Budget proposal includes an 8.13% COLA to the state reimbursement rate.

School Facilities

The Budget proposes to decrease the 2023-24 planned General Fund support of the School Facility Program by \$100 million to \$2.0 billion and delay the 2023-24 planned \$550 million investment in the California Preschool, Transitional Kindergarten and Full-Day Kindergarten Facilities Grant Program to 2024-25.

Planning Factors for 2022-23 and MYPs

Key planning factors for LEAs to incorporate into their 2022-23 2nd Interim Reporting and multiyear projections are listed below and are based on the latest information available.

Planning Factor	2022-23	2023-24	2024-25
Cost of Living Adjustment (COLA)			
LCFF COLA	6.56%	8.13%	3.54%
LCFF Investment	6.70%		
Grade Span Adjustment			
TK-3	10.40%		
9-12	2.60%		
Special Education COLA	6.56%	8.13%	3.54%
Employer Benefit Rates			
CalSTRS	19.10%	19.10%	19.10%
CalPERS-Schools	25.37%	27.00%	28.10%
State Unemployment Insurance	0.50%	0.50%	0.50%

Lottery			
Unrestricted per ADA	\$170	\$170	\$170
Proposition 20 per ADA	\$67	\$67	\$67
Minimum Wage	\$15.50*	\$16.00**	\$16.40***
Universal Transitional Kindergarten/ADA LCFF add-on for the 12:1 student:adult ratio	\$3,042	\$3,289	\$3,405
Mandated Block Grant			
Districts			
K-8 per ADA	\$34.94	\$37.78	\$39.12
9-12 per ADA	\$67.31	\$72.78	\$75.36
Charters			
K-8 per ADA	\$18.34	\$19.83	\$20.53
9-12 per ADA	\$50.98	\$55.12	\$57.07

* Effective January 1, 2023

** Effective January 1, 2024

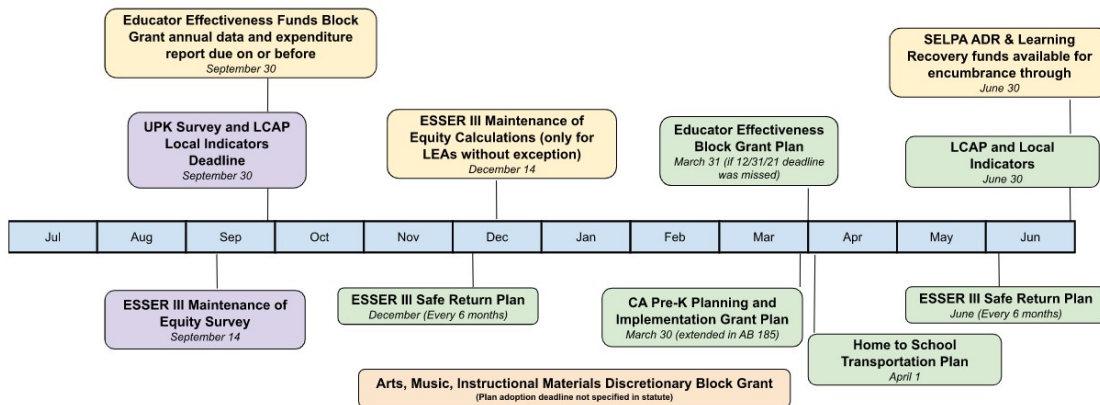
*** Effective January 1, 2025

Plan Requirements

The Riverside County Office of Education has a comprehensive summary of required plans and timelines that affect most LEAs. Below is one visual from that twenty page document that shows major required plans for the 2022-23 year. The entire document is available at: <https://bit.ly/RCOE-PTSD>.

2022-23 Plans, Templates, and Statutory Deadlines

Section 1: Timeline for 2022-2023



Prepared by the Riverside County Office of Education
Assessment, Accountability, and Continuous Improvement Unit

Please see bill text and/or Education Code for all statutory requirements.

Page 3
Revised 1/23/2023

Reserves / Reserve Cap

Deposits to and withdrawals from the PSSSA are formula-driven and reliant on trends in state General Fund revenues inclusive of capital gains. The Governor's Budget revises prior-year deposits based on updated revenues and projects a required \$365 million deposit in 2023-24. The revised and projected deposits result in an account balance at the end of 2022-23 of \$8.5 billion, down from the \$9.5 billion estimated in the 2022-23 enacted budget.

Despite reductions in deposits in 2021-22 and 2022-23, the PSSSA balance continues to exceed 3% of K-12's share of the Proposition 98 minimum guarantee, which maintains the cap on local school district reserves in 2023-24. Therefore, district reserves will continue to be capped at 10% of the assigned/unassigned ending balance within the General Fund and Special Reserve Fund for Other Than Capital Outlay Projects. Basic aid districts and small districts with fewer than 2,501 ADA are exempt from the 10% cap.

Districts subject to the cap should continue to plan ahead while preparing their 2023-24 budgets to ensure they are limiting their assigned and unassigned reserves in the General Fund 01 and the Special Reserve Fund for Other Than Capital Outlay Fund 17 to no more than 10% of annual expenditures. Amounts that are in the committed portion of the fund balance are not included in the reserve cap calculation; thus, it is prudent to consider a Board resolution to set aside funds for specific uses. School district boards are further encouraged to adopt a formal policy regarding their minimum reserves.

Independent Study and Requests for Allowance of Attendance Due to Emergency Conditions: Form J-13A

Request for Allowance of Attendance Due to Emergency Conditions

The Request for Allowance of Attendance Due to Emergency Conditions (Form J-13A) is used to obtain approval of attendance and/or instructional time credit pursuant to Education Code (EC) sections 41422, 46391, 46392, 46393 and California Code of Regulations (CCR), Title 5, Section 428 when there is a material decrease in attendance and when there are unplanned or unanticipated school closures as a result of an emergency condition.

Form J-13A requests must be accompanied by substantiating documentation, including, but not limited to, copies of any local, state or federal emergency proclamations/declarations that describe the emergency causing closure of the school(s) or material decrease in attendance.

AB 130 (2021) added EC Section 46393 which requires LEAs, including COEs to certify they have a plan for offering Independent Study (in compliance with EC Section 51744 et al) to pupils when submitting a Form J-13A request for any event occurring after September 1, 2021. The CDE has developed a [Certification Form for Independent Study](#) which must be signed with a wet signature by the School District Superintendent, Charter School Administrator or County Superintendent (or designee). LEAs must certify that their independent study plan complies with offering independent study within 10 days of the first day of an emergency school closure or material decrease in attendance pursuant to EC sections 41422 and 46392.

Form J-13As must be submitted after the emergency event concludes.

The following are caveats regarding independent study certification pursuant to EC Section 46393(a)(1):

- The Certification Form for Independent Study is a requirement for submitting a Form J-13A.
- The approval of a Form J-13A request is not conditioned upon the implementation of the certified plan to offer independent study.
- The independent study plan can be a board policy, written agreement or any other relevant documentation as long as it adheres to the conditions pursuant to EC Section 46393.
- If the school district has reopened and resumed instruction, the school district does not have to provide an independent study offering pursuant to EC Section 46393. However, the school district will still have to submit a Certification Form for Independent Study and an independent study plan to ensure compliance with EC Section 46393.

The following are caveats regarding Form J-13A submission:

- Emergency days in the school calendar scheduled for unplanned emergency closures (e.g. public safety power shutoff, fire, smoke, snow days) will need to be used and cannot be claimed on a Form J-13A. As such, LEAs should plan and budget accordingly so that schools use emergency days built into their calendar, if need be.

Example: An LEA submits a Form J-13A request for a school closure for 5 days that meets all the requirements but has two unused emergency days, the CDE's Form J-13A approval would be for 3 days.

- Include the school/LEAs academic calendar(s) with the request as supporting documentation illustrating the closure days and any emergency days.

Please refer to [Business Bulletin 23-14](#) on the Marin District Services portal for the submittal process and links to the downloadable J-13A request form.

Please review the updated CDE Form J-13A Frequently Asked Question listing at:

<https://www.cde.ca.gov/fg/aa/pa/formj13afaq.asp>. The CDE also recently hosted a webinar to provide an overview of the procedures that allow LEAs to obtain credit for days and minutes lost to emergency closure and material decreases in attendance through submittal of a Request for Allowance of Attendance Due to Emergency Conditions – Form J-13A; the webinar slides can be accessed at: <https://www.cde.ca.gov/fg/aa/pa/documents/webinarformj13a.pdf>.

Form J-13A submittals for “Bomb Cyclone” conditions

The Governor declared a State of Emergency (SOE) for the State of California on Wednesday January 4, 2023 due to “Bomb Cyclone” conditions. The SOE is specific to all counties in California and covers from December 27, 2023 until it is formally rescinded by the Governor. Any loss of attendance as a result of “Bomb Cyclone” conditions enumerated in the SOE is considered material. If an LEA located in California experienced a school closure or material decrease due to the conditions enumerated in the SOE, the LEA must select the box in Section A, Part III of the Form J-13A to indicate that the request dates are associated with an SOE.

Form J-13A submittals for “COVID-19” conditions

For requests submitted due to COVID-19, the Governor’s SOE along with a detailed explanation of the nature of the emergency on the Form J-13A is sufficient for Form J-13A submission until the SOE expires on February 28, 2023. After the expiration of the SOE, a Form J-13A request submitted due to COVID-19 will require signed documentation from the local county health department to substantiate the request.

Summary

This edition of the Common Message serves to provide data and guidance to LEAs for fiscal planning and the development of their 2022-23 Second Interim Report and multiyear projection. The information provided for fiscal year 2022-23 and beyond includes the latest known proposals and projections to assist with multiyear planning. **There are near and long-term challenges for LEAs including risks to the state revenue forecast, reduced ADA due to COVID-19 related student absences, inflationary pressures including potential pension rate increases, expiring one-time COVID-19 relief funds and declining enrollment.** As each LEA has unique funding and program attributes and needs, it remains essential that LEAs continuously assess their individual situations, work closely with their COE and plan accordingly to maintain fiscal solvency and educational program integrity.