# 2022-23 FIRST INTERIM FINANCIAL REPORT

## December 14, 2022

### Presented to the Board of Education

Mayra Anguiano, Trustee

Lucy Martinez-Lara, Trustee

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Terrence Davis, Superintendent

Banning UNIFIED SCHOOL DISTRICT

Submitted by

Eddie Ramos, Director of Fiscal Services

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# EXECUTIVE SUMMARY

**To:** Mr. Terrence Davis, Superintendent

**From:** Mr. Eddie Ramos, Director of Fiscal Services
Mr. Victor Herrera, Assistant Superintendent, Business Services

**Date:** December 14, 2022

**RE:** **2022-23 First Interim Financial Report - Narrative**

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## Summary:

The 2022-23 First Interim Financial Report is compiled using an updated set of assumptions and general historical factors. Major components, based on actual information available at the time such as enrollment, average daily attendance (ADA), staffing, and salary negotiations, are tabulated in this report. The level of certainty in many of the assumptions increased relative to the Adopted Budget approved in June 2022. Included in the First Interim Financial Report is carryover from the 2021-22 Unaudited Actuals approved in September 2022 in addition to revisions for revenue projections for federal, state, and local revenues and expenditures. Other assumptions for future year rates such as Cost of Living Adjustment (COLA), pension plan employer contributions, consumer price index, and unemployment insurance have been implemented in projections as developed by School Services of California and recommendations by the Riverside County Office of Education (RCOE).

Education Code requires for the First Interim Financial Report to be approved by the Board of Trustees by December 15 of each fiscal year. Actual revenues and expenditures are included as of October 31, 2022 in each fund form and compare the board approved operating budget to first interim projected year totals. A Second Interim Financial Report will be presented to the Board of Trustees and recommended for approval in March 2023.

Projections are tabulated for three years referred to as the Multi-Year Projection for current fiscal year 2022-23 and two subsequent fiscal years 2023-24 and 2024-25. The First Interim Financial Report self-certification of financial condition is reported as a Positive Certification indicating all financial obligations will be met by the Banning Unified School District for the current fiscal year and subsequent two fiscal years.

## Narrative and Report Format:

The report is composed of three sections. First, is a narrative including a summary table of projected fund balances for all funds. The second component are the State Accounting Code Structure (SACS) Financial Software required fund forms. This enclosure provides a summary of each fund presented in numerical order. The list of fund forms is provided below:

- Form C*I* – Interim Certification
- Form 01*I* – Fund 01: General Fund *(Supplemental Forms Corresponding with Fund 01)*
    - *Form MYPI – Multi-Year Projection for Fund 01: General Fund*
    - *Form CASH – Alternative Cash Flow (18 months)*
- Form 11*I* – Fund 11: Adult Education Fund
- Form 12*I* – Fund 12: Child Development Fund
- Form 14*I* – Fund 14: Deferred Maintenance
- Form 13*I* – Fund 13: Cafeteria Special Reserve Fund (Nutritional Services)
- Form 20*I* – Fund 20: Special Reserve for Postemployment Benefits
- Form 21*I* – Fund 21: Building (Bond) Fund
- Form 25*I* – Fund 25: Capital Facilities Fund
- Form 35*I* – Fund 35: County School Facilities Fund
- Form 40*I* – Fund 40: Special Reserve for Capital Outlay Projects
    - Redevelopment Agency pass-through fees not subject to LCFF deduction
- Form 51*I* – Fund 51: Bond Interest Fund (information provided by the County)
- Form 73*I* – Fund 73: Foundation Private-Purpose Trust Fund

The last section of the report is known as Supplemental Forms also required in the SACS Software. These are informational data sets for various components of the district's financial position and other statutory requirements. They are listed in alphabetical order as provided below:

- Form A*I* – Average Daily Attendance for Interim
- Form 01CS*I* – Criteria and Standards
- Form SIA*I* – Summary of Interfund Activities for Interim
- Form TRC – Technical Review Check (TRC) for Adopted Budget
- Form TRC – Technical Review Check (TRC) for Operating Budget
- Form TRC – Technical Review Check (TRC) for Interim

## Average Daily Attendance (ADA), Enrollment, and State Funding:

The frequency in which students attend school is known as average daily attendance (ADA). A student can earn a maximum of one (1.0) ADA for attending 100.0% of the school year. The following attendance reporting periods are submitted as specified below:

- **P-1:** Attendance through December 31st (determines apportionment payment schedule)
- **P-2:** Attendance through April 15th (determines funding for the fiscal year)
- **Annual:** Attendance for the complete year (determines funding only for non-public school students and Lottery education revenues)

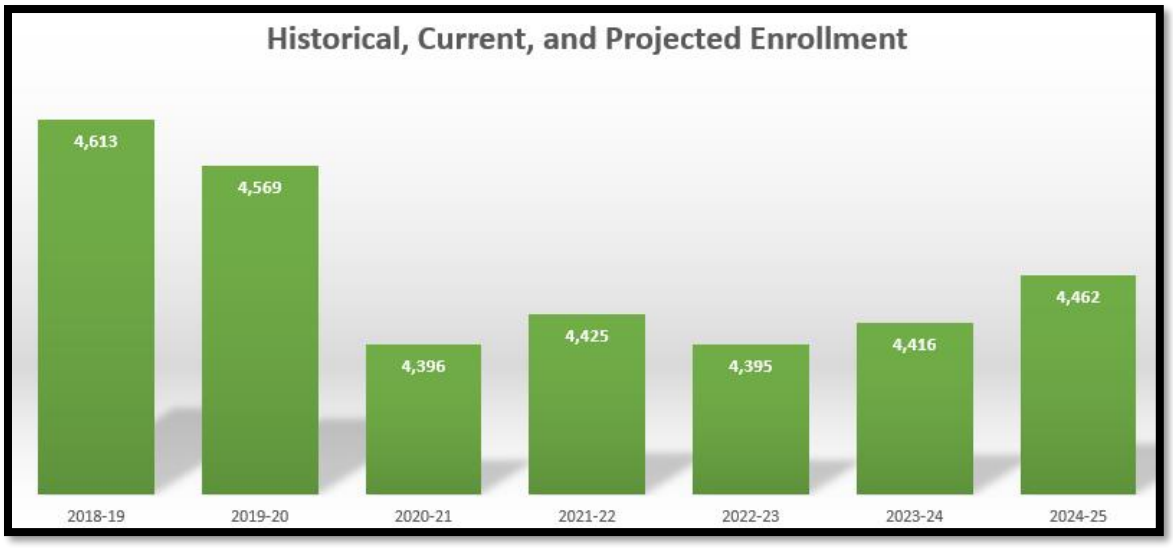
Historically in the Banning Unified School District, students attended school an average of 93%. As a result of the pandemic, students being quarantined and changes in short-term independent study in response to COVID-19, the ADA percentage reported for 2021-22 to the state for P-2 was 83%. Impacts of the pandemic including a rough flu season have resulted in 91.0% ADA to date for 2022-23.

Local Control Funding Formula (LCFF) funding mechanisms have changed as a direct result of this state-wide problem with ADA. Two new methods will have impacts for the current and future years. For 2021-22, an Attendance Yield was applied using ADA and enrollment information from 2019-20. The adjusted ADA for 2021-22 carries forward to the new three (3) prior-year average method. Districts still have the option to utilize the higher of either current or prior year ADA, whichever is highest. In addition, if higher, the three (3) prior-year average method can be applied. The District will benefit from this method and are detailed in the multi-year projections table. In summary, the LCFF funding methods are listed below demonstrating the difference between current year and actual funded ADA:

- Funded on current year ADA if higher than prior year
- Funded on prior year ADA if current is lower
- Three (3) prior-year average
    - 2021-22 Attendance Yield factored into average providing ADA loss relief

The chart below in Figure 1 illustrates enrollment from 2018-19 through 2022-23 and projections for two subsequent years through 2024-25:

***Figure 1:*** *Historical, Current, and Projected Enrollment from 2018 to 2025*




Future year projections assume the cohort survival method rolling forward kindergarten into first, first into second grade, and so on. Based on historical trends, an average decrease of 6% is applied to the 5th grade cohort moving into 6th grade. Current enrollment of 4,395 is only twenty-one (21) students short of the projection of 4,416 in June for 2022-23. Increases in the two subsequent years of twenty-one (21) and forty-six (46), respectively, are due to smaller 12th grade cohorts graduating and larger 11th grade cohorts moving into 12th grade in 2023-24 and 2024-25. Note, enrollment totals differ by a factor of five (5) student enrolled in programs outside the District such the County Office of Education (COE) and Non-Public Agencies.

Another changing factor in enrollment will be the Governor's implementation of the Universal Transitional Kindergarten (UTK) initiative. It will expand enrollment for four-year-old students into transitional kindergarten progressively over the next four years and is currently not included in enrollment projections. For 2022-23, Transition Kindergarten (TK) increased by twelve (12) students with twenty-four (24) qualifying for funding as a result of changes in age requirements. Provide below is a summary of student's 5th grade requirements:

- 2021-22: Students qualify for TK if their fifth birthday is on or before December 2
- 2022-23: Students qualify for TK if their fifth birthday is on or before February 2
- 2023-24: Students qualify for TK if their fifth birthday is on or before April 2
- 2024-25: Students qualify for TK if their fifth birthday is on or before June 2

- 2025-25: Full implementation—Students three (3) years and eleven (11) month can enroll in TK as of August

The main revenue source for the unrestricted general fund is the Local Control Funding Formula (LCFF) which includes base, supplemental, and concentration rates proposed in the May Revision by Governor Newsom. ADA is multiplied by these rates resulting in LCFF state funding of $62,702,901. This includes supplemental and concentration funding in the amount of $18,617,550 to provide increased or improved student services to students.

Additional supplemental funding above base funding is generated by students of highest needs: each English learner (EL), free or reduced-price meal (FRPM) or socioeconomically disadvantaged, and foster youth students generate an additional 20% of the qualifying student's adjusted grade span target base rate. Concentration grant funding is for districts with certified unduplicated pupil percentage (UPP) over 55% and receive an additional 65% of base funding over the threshold. Students in these subgroups are counted only once known as unduplicated pupil counts (UPC). The Local Control Accountability Plan (LCAP) is required to demonstrate budget supplemental and concentration funding for increased and improved services. Actions within the LCAP goals may include funding outside of LCFF such as other federal or state funding.

The district's projected unduplicated pupil percentage (UPP) is 93.1% for the 2022-23 fiscal year. Each year, certified student data is captured on the first Wednesday of October known as "Census Day" which takes a snapshot of student counts and populations. Supplemental and concentration funding for the year is calculated based on a three-year rolling average currently at 92.8% and projected to increase to 93.1% by 2023-24.

Total LCFF Revenue of $62,702,901 is funded from three (3) sources:

- **$8,243,222 or 13.1%** - Local property tax receipts Property (secured and unsecured), supplemental and community redevelopment taxes
- **$11,629,465 or 18.5%** - Education Protection Account (EPA) tax collections (Prop. 55)
- **$42,830,214 or 68.3%** - State Aid

*Table 1: Local Control Funding Formula (LCFF) Factors & Funding for Fiscal Year 2023-2025*

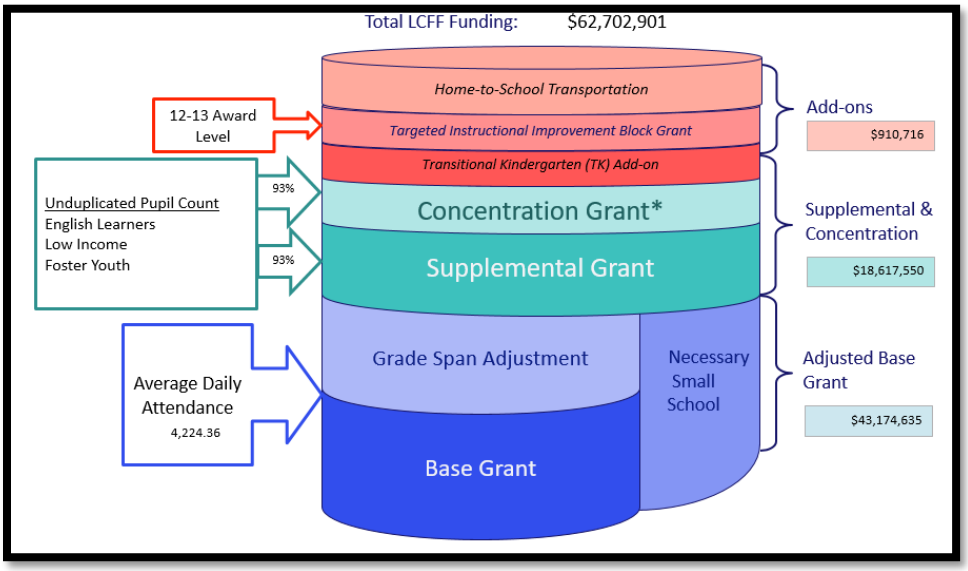
| LCFF SUMMARY | 2022-23 | 2023-24 | 2024-25 |
|---|---|---|---|
| **Enrollment** | 4,395 | 4,416 | 4,462 |
| **P-2 Projected ADA** | 3,999 | 4,032 | 4,072 |
| **ADA%** | 91.0% | 91.3% | 91.3% |
| **Funded ADA** | 4,224 | 4,032 | 4,072 |
| **Method of LCFF Funding** | Three-year Average | Three-year Average | Current Year |
| **UPP 3-year Average** | 92.8% | 93.1% | 93.1% |
| **Supplemental & Concentration Funding** | $18,617,550 | $19,281,557 | $19,762,729 |
| **LCFF Funding** | **$62,702,901** | **$64,709,103** | **$66,319,760** |

## Other Components of the Local Control Funding Formula (LCFF):

As of the Adopted Budget, the Cost of Living Adjustment (COLA) including additional investment to increase LCFF was set at 6.56%. After the approval for the Adopted Budget, Governor Newsom signed into law the Enacted State Budget increasing COLA and investment increase to LCFF resulting in an overall 12.84% increase to LCFF. A trailer bill, a mechanism to make adjustments to enacted laws, later revised it to 13.26% and included is also projected revenues. These significant changes in the COLA including increasing in LCFF investment were primarily added to help districts mitigate the impacts of inflation and labor shortages.

A 6.56% statutory COLA applied to some state programs such as the California State Preschool Program, Special Education, and mandated block grant. Add-ons, carried forward from revenue limit funding structure in 2012-13 remain as part of ongoing LCFF funding. New this year is the UTK add-on to help district meet the strict twelve-to-one (12:1) adult to student ratio requirement and is embedded in total base funding. LCFF funding breakdown in Figure 2 is provided below for 2022-23:

*Figure 2: Fiscal Year 2022-23 LCFF Breakdown of Funding*




## Education Protection Account (EPA):

Proposition 30 in 2012 established the EPA later amended and extended in 2016 by Proposition 55. The 2022-23 Education Protection Account appropriation is estimated at $11,629,465. Changes in the EPA do not impact school funding directly. A decrease in EPA only increases the State Aid funding requirement through the mechanism of Proposition 98 funding for Kindergarten to 14$^{th}$ grade (community colleges). Distribution of expenditures for the total allocation has been budgeted for classroom teacher salaries and benefits.

## Cash Flow:

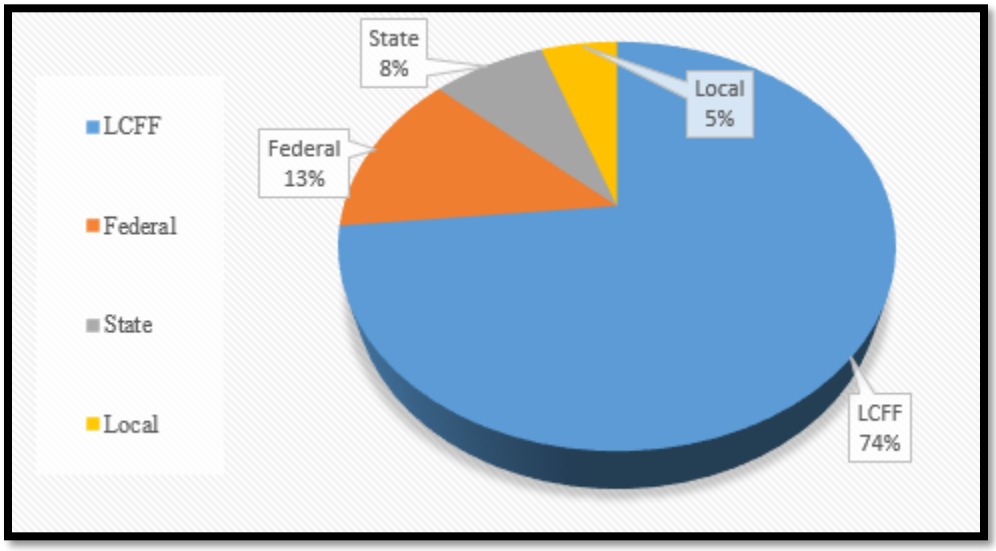
Cash flow projections demonstrate a positive cash balance at the end of each month for the next eighteen (18) months. Healthy reserves, assignments and commitments as components of the fund balance help maintain positive cash balances. The district will not be requiring temporary cash borrowing in 2022-23.

## General Fund Combined Revenues:

Combined revenues are shown below in a table and graph format. Due to the increase in one-time federal and state funding, percentages are shifted. Typically, the Local Control Funding Formula accounts for about 80% of total revenues but resulted in 74% for 2022-23. It is not a decrease in funding but rather a smaller percentage as compared to increased state and federal funding.

*Table 2: Fiscal Year 2022-23 General Fund Revenues and Pie Chart Breakdown by Percentage*

| Revenue Source | Unrestricted | Restricted | Combined |
|---|---|---|---|
| **LCFF Sources** | $62,702,901 | $0 | $62,702,901 |
| **Federal Revenue** | 0 | 11,372,918 | 11,372,918 |
| **State Revenue** | 828,974 | 5,911,980 | 6,758,614 |
| **Local Revenue** | 423,191 | 4,117,568 | 4,547,759 |
| **Total Revenue** | **$63,979,726** | **$21,402,467** | **$85,382,193** |

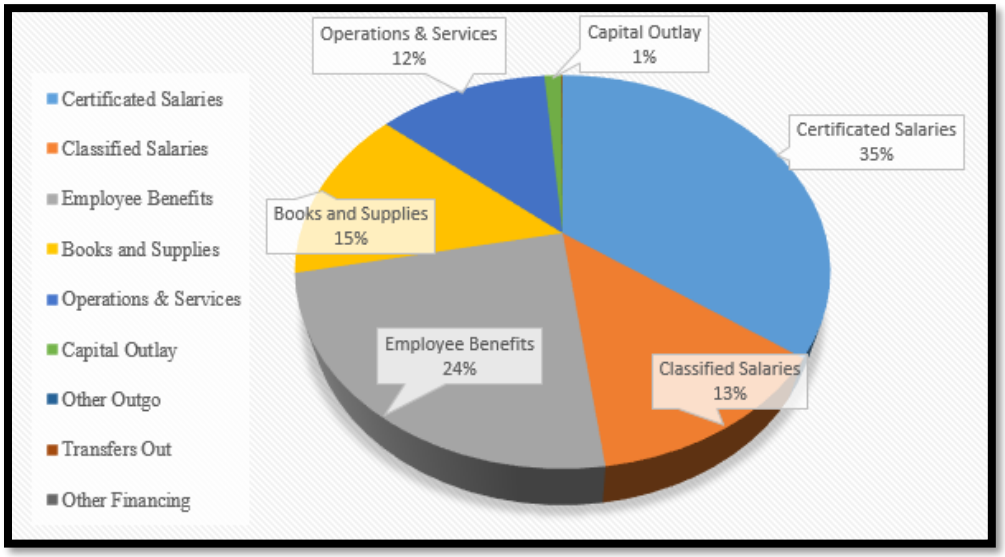



## General Fund Combined Expenditures:

Combined expenditures are broken down into the following categories below. Employee salaries and benefits accounted for 72% of total expenditures combined. Typically, this percentage is around 81%; however, ratios are shifted significantly due to one-time funding for expenditures other than salaries and benefits.

*Table 3: Fiscal Year 2022-23 General Fund Expenditures and Pie Chart Break-down by Percentage*

| Expenditure Categories | Unrestricted | Restricted | Combined |
|---|---|---|---|
| **Certificated Salaries** | $26,240,242 | $5,583,601 | $31,823,843 |
| **Classified Salaries** | 8,607,545 | 3,185,660 | 11,793,205 |
| **Employee Benefits** | 14,965,389 | 6,754,173 | 21,719,562 |
| **Books and Supplies** | 3,363,849 | 9,838,746 | 13,202,595 |
| **Services and Operations** | 5,670,088 | 5,625,230 | 11,295,317 |
| **Capital Outlay** | 592,093 | 540,552 | 1,132,645 |
| **Other Outgo – Tuition** | 80,000 | 50,000 | 130,000 |
| **Other Outgo – Indirect Cost** | (1,024,141) | 912,804 | 18,663 |
| **Other Financing Uses** | 6,237,967 | (6,172,679) | 65,288 |
| **Total Expenditures** | **$64,733,032** | **$26,318,087** | **$91,051,119** |



## Additional One-time and Ongoing Funding:

There have been many changes in funding in response to the learning loss due to the pandemic. COVID-19. Below is a summary of the funding sources included in the 2022-23 Proposed Budget revenues with corresponding expenditures:

*Table 4: Additional Funding & Expenditure Budgeted Amounts*

| Resource | Description | 2022-23 First Interim |
|---|---|---|
| ***2600*** | *Expanded Learning Opportunities Program (ELOP)** | *$3,950,362* |
| **3213** | Elementary and Secondary School Emergency Relief III (ESSER III) Fund | 1,540,510 |
| **3214** | Elementary and Secondary School Emergency Relief III (ESSER III) Fund: Learning Loss | 894,651 |
| **3216** | Expanded Learning Opportunities (ELO) Grant: ESSER II | 118,730 |
| **3217** | Expanded Learning Opportunities (ELO) Grant: GEER II | 124,482 |
| **3218** | Expanded Learning Opportunities (ELO) Grant: ESSER III | 338,373 |
| **3219** | Expanded Learning Opportunities (ELO) Grant: ESSER III | 182,607 |
| **7425** | Expanded Learning Opportunities (ELO) Grant: State Fund | 713,757 |
| **7426** | Expanded Learning Opportunities (ELO) Grant: State Fund for Paraprofessionals | 190,924 |
| | **Total Additional Restricted Funding** | **$8,715,271** |

**Only ongoing funding resource*

Multiple one-time funding sources span multiple years and have been included in the multi-year projection (MYP). The intent of one-time funding is for one-time expenditures. Salaries are considered ongoing costs and are typically not budgeted from one-time funding. Though ongoing costs have previously been budgeted from one-time funding, applicable expenditures have been shifted to ongoing revenues such as additional Concentration Grant and other ongoing funding to support the continuity of services for students of the highest needs.

## Components of the Ending Fund Balance:

There are five (5) major categories or components of the ending fund balance as required by the Governmental Accounting Standards Board (GASB) Statement 54 provided below:

1. **Nonspendable** – include revolving cash maintained in local bank and inventory stores amounts available in the warehouse.
2. **Restricted** – include balances from restricted resources within the restricted general fund that are intended for a specific purpose such as the Expanded Learning Opportunities Program.
3. **Committed** – can only be committed by the Board of Trustees for anticipated expenditures in the future such as a textbook adoption. Commitments are not included in the fund balance reserve cap.
4. **Assignments** – can be assigned during interim or budget reporting for unrestricted general fund balances earmarked for specific programs such as program carryover and anticipated fund balance needs such as contingencies or loss of ADA. Assignments are included in the fund balance reserve cap.

*Table 5: Assignments and Commitments for 2022-2025*

| **Assignments** | **2022-23** | **2023-24** | **2024-25** |
|---|---|---|---|
| Unrestricted Program Carryover | $453,037 | $453,037 | $453,037 |
| Pending Labor Relations | 0 | 0 | 0 |
| Attendance Revenue Loss Due to COVID-19 | 1,500,000 | 1,500,000 | 1,500,000 |
| **TOTAL** | **$1,953,037** | **$1,953,037** | **$1,953,037** |
| **Commitments** | **2022-23** | **2023-24** | **2024-25** |
| Supplemental & Concentration Carryover | $1,283,638 | $1,283,638 | $1,283,638 |
| Career Tech Education Furniture & Equipment | 800,000 | 800,000 | 800,000 |
| Banning High School Office Reorganization | 500,000 | 500,000 | 500,000 |
| Technology Equipment & Infrastructure | 1,000,000 | 1,000,000 | 2,000,000 |
| Textbook Adoption - Math | 2,000,000 | 2,000,000 | 2,500,000 |
| One-time Funding Potential Ongoing Expenditures | 1,000,000 | 1,000,000 | 1,500,000 |
| Unforeseeable Mitigating Operational Factors | 1,117,563 | 2,477,756 | 2,131,344 |
| Student & Staff Safety Improvement Measures | 650,000 | 650,000 | 650,000 |
| Universal Transitional Kindergarten | 0 | 2,076,499 | 2,234,580 |
| **TOTAL** | **$8,351,201** | **$11,7879,893** | **$14,499,562** |

## Changes in the Operation Budget as Compared to First Interim:

Upon approval of the Adopted Budget in June by the Board of Trustees, Estimated Actuals from the prior year are projections for year-end. During the closing process, a thorough review of accounts is conducted resulting in changes to the ending fund balance. This balance is then integrated into the Adopted Budget establishing the current year's Operating Budget as shown in column (a) in Table 6. There are other minor adjustments in the Operating Budget as compared to the Adopted Budget, however, the analysis in Table 6 First Interim against the current Board Approved Operating Budget.

Summary of Major Changes:

- $7.8 million increase in total revenues
    - Adopted Budget COLA was 6.56% and increased to include the LCFF Investment Factor of an additional 6.70% and shift in the three (3) year average funding model
    - Recognition of unearned federal and state restricted programs also referred to as carryover
- $11.8 million increase in total expenditures
    - Recognition of federal and state restricted programs expenditures due to carryover
    - Integration of salary negotiations for classified employees
    - Integration of salary increases for non-represented labor groups including the District's leadership
- $3.5 million decrease in total Components of the Fund Balance
    - Assignments for labor relations were reduced and added on as expenditures listed above
    - Restricted program balances were reduced and added on as expenditures listed above
- $4.6 million increase in the beginning fund balance between Adopted and Operating Budget of which most was attributed to restricted programs
    - The analysis includes the same beginning balance as explained above

The operating board approved budget includes budget adjustments due to salary negotiations and negative carryover effects from recognition of one-time revenues in prior years but expenditures recognized in the current fiscal year. A deficit effect is created due to one-time salary increase payments for the years as revenues outpace expenditures. However, this does not constitute a structural deficit for future years, holding all things constant. Excluding one-time salary increase payments results in a net excess of $1,173,618 in the Unrestricted General Fund.

*Table 6: Changes in the Operating Budget as Compared to First Interim for 2022-23*

| 2021-22 Combined | Operating Budget (a) | First Interim Budget (b) | Difference (b) – (a) |
|---|---|---|---|
| LCFF Sources | $59,729,389 | $62,702,901 | $2,973,512 |
| Federal Revenue | 6,154,535 | 11,372,918 | 5,218,383 |
| State Revenue | 7,135,917 | 6,758,614 | (377,303) |
| Local Revenue | 4,489,529 | 4,547,759 | 58,230 |
| **Total Revenues** | **77,509,730** | **85,382,193** | **7,872,823** |
| Salaries and Benefits | 63,520,640 | 65,336,610 | 1,815,970 |
| Books and Supplies | 5,004,079 | 13,202,595 | 8,198,516 |
| Services and Operations | 9,857,614 | 11,295,318 | 1,437,704 |
| Capital Outlay | 659,007 | 1,132,645 | 473,638 |
| Other Outgo and Transfers Out | 180,000 | 83,951 | (96,049) |
| **Total Expenditures** | **79,221,340** | **91,051,119** | **11,829,779** |
| Net Change to Fund Balance* | (1,711,970) | (5,668,926) | (3,956,956) |
| Beginning Fund Balance | 25,042,746 | 25,042,746 | 0 |
| *Ending Fund Balance* | *23,330,776* | *19,373,820* | *(3,956,956)* |
| Commitments, Nonspendable, and Restricted Balances | 13,806,246 | 10,268,708 | (3,537,538) |
| Assignments | 2,899,989 | 1,953,037 | (946,952) |
| **Reserve for Economic Uncertainties** | **$6,624,541** | **$7,152,075** | **$527,534** |

*Not a structural deficit—effect created due to one-time expenditures for increases in salary, benefits, and other one-time funding program expenditures.

## Multi-Year Projection (MYP) & Reserve Cap:

Multi-Year Projections are developed based on internal planning factors such as enrollment and ADA. External factors have been included in the current and two subsequent years based on parameters recommended by the School Services of California (SSC) Dartboard in addition to recommendations by the Riverside County Office of Education (RCOE).

Based on the First Interim, budget projections in the MYP indicate a "Positive Certification" given the district anticipates meeting its financial obligations for the current fiscal year and subsequent two fiscal years. The self-certification is only reported in interim reporting. Once submitted to RCOE, they will provide their opinion in terms of the certification and other budgetary factors.

***Table 6:*** *Multi-Year Projection (MYP) for the Current and Two Subsequent Fiscal Years*

| Combined Three-year Projections | 2022-23 | 2023-24 | 2024-25 |
|---|---|---|---|
| **Revenues** | $85,382,193 | $89,083,662 | $89,341,3881 |
| **Expenditures** | **91,051,119** | **88,523,752** | **88,935,972** |
| **Deficit/Excess** | (5,668,926)* | 559,911 | 405,410 |
| **Beginning Fund Balance** | 25,042,746 | 19,373,820 | 19,933,730 |
| **Ending Fund Balance** | 19,373,820 | 19,933,730 | 20,339,140 |
| **Components of the Fund Balance** | 12,221,745 | 14,933,402 | 16,262,506 |
| **Reserve for Economic Uncertainties (REU)** | **$7,152,075** | **$5,000,328** | **$4,076,634** |
| **REU % (REU / Expenditures)** | **7.86%** | **5.65%** | **4.58%** |
| **Components Subject to the Reserve Cap (REU + Assignments)** | **$9,105,112** | **$6,953,365** | **$6,029,671** |
| **Reserve Cap Percentage (%)** | **10.00%** | **7.85%** | **6.78%** |

*The effect of deficit spending is created when programs and resources have expenditures due to carryover and expenditures outpace revenues within the year. Furthermore, one-time

expenditures for expenditures in assignments of commitment create the same effect as detailed in the "Changes in the Operation Budget as Compared to First Interim" section of this report.

The REU percentage is a factor of the REU balance divided by total general fund expenditures. However, changes to the recognition of the reserve were impacted by Proposition 2 as approved in 2014 requiring for the state to make deposits into the Public School System Stabilization Account. The required deposits are projected to be at least 3% of education funding in the Governor's Budget for 2022-23 triggering caps or maximums on school district fund balance reserves. For 2022-23, school districts will be required to maintain a fund balance reserve of no more than 10%.

Though the REU is 7.86%, when adding assignments as a component of the fund balance for the purposes of meeting the Proposition 2 requirement, reserve percentages for the three fiscal years projections are at or below 10.00% ultimately meeting the reserve cap requirement. Commitments of the fund balance are not included in the reserve cap and deemed as anticipated expenditures. Decreases in the REU are due to Board-approved commitments as components of the ending fund balance remain increase and will have to be adjusted at Second Interim.

Table 7 below lists the major assumptions included in the MYP.

*Table 7: Set of Assumptions for Development of the MYP*

| Assumptions | 2022-23 | 2023-24 | 2024-25 |
|---|---|---|---|
| **LCFF COLA + *LCFF Investment*** | 6.56%<br>*6.70%* | 5.38% | 4.02% |
| **Certificated Step & Column Increase** | 2.00% | 2.00% | 2.00% |
| **Classified Column Increase** | 5.00% | 5.00% | 5.00% |
| **CalSTRS Pension Employer Rate** | 19.10% | 19.10% | 19.10% |
| **CalPERS Pension Employer Rate** | 25.37% | 25.20% | 24.60% |
| **State Unemployment Insurance (SUI)** | 0.50% | 0.50% | 0.50% |
| **Consumer Price Index (CPI)** | 5.75% | 2.58% | 2.20% |

Cost of Living Adjustment (COLA) reported in the May Revision was finalized at 6.56%. An increase of 6.70% to based funding referred to as an LCFF Investment by Governor Newsom resulted in a total LCFF increase of 13.26%. These historical increases to COLA and LCFF Investment are a direct response to labor shortages and high inflation. Based on information provided by the Legislative Analyst Office (LAO), it is expected for COLA to increase in 2023-24 and 2024-25. Two major economic factors will not be released until April 2023 at which point, COLA will be finalized.

Step and column increase or salary schedule movement due to tenure is naturally built into budget projections. The salary schedule reorganization with classified labor partners increased projected step movement from 1.86% to 5.00%. Once step movement on the salary schedule tops off, the percentage will equalize to approximately 2.50%. Increases to pension plan employer costs have increased significantly in the last nine (9) years. The prior two and current fiscal years pension employer cost rates have been offset by state subsidies. The State's Enacted Budget did not include support to school districts. The California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) pension costs are projected to increase $930,341 by 2023-24 relative to 2021-22 which does not include added positions.

## Next Steps:

Final submission of the complete 2022-23 First Interim Report will be filed with the RCOE by December 15, 2022. Upon their review, an interim budget approval letter will be furnished to the District Leadership.

The Governor's Proposed Budget for 2023-24 will be released early January. The District Leadership including its labor partners will be attending the School Services of California (SSCal) Governor's Budget Workshop late January and gather information pertinent to the development of Second Interim which will be presented to the Board of Trustees on or before March 15, 2023. It will include actual revenues and expenditures as of January 31, 2023 as well as year-end projections.

## Recommendation:

It is recommended for the Banning Unified School District Board of Trustees to take action and approve the 2022-23 First Interim Financial Report.

# Form CI –
# Interim
# Certification

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

Signed: _____ Date: _____

District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: December 14, 2022 Signed: _____

President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

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: Victor Herrera Telephone: 951-663-9109

Title: Assistant Superintendent, Business Services E-mail: vherrera@banning.k12.ca.us

**Criteria and Standards Review Summary**

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

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

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

# School Accounting Code Structure
# State Financial Software
# (SACS)

## Table of Contents

G = General Ledger Data; S = Supplemental Data

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

| | | | | | |
|---|---|---|---|---|---|
| 40I | Special Reserve Fund for Capital Outlay Projects | G | G | G | G |
| 49I | Capital Project Fund for Blended Component Units | | | | |
| 51I | Bond Interest and Redemption Fund | | 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 | G | G | G | G |
| 76I | Warrant/Pass-Through Fund | | | | |
| 95I | Student Body Fund | | | | |
| AI | Average Daily Attendance | S | S | | S |
| CASH | Cashflow Worksheet | | | | |
| CHG | Change Order Form | | | | |
| CI | Interim Certification | | | | S |
| ESMOE | Every Student Succeeds Act Maintenance of Effort | | | | G |
| ICR | Indirect Cost Rate Worksheet | | | | |
| MYPI | Multiyear Projections - General Fund | S | S | S | GS |

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

# Form 01 –
# Fund 01: General Fund

# Form MYPI –
# General Fund Multi-year Projection

# Form CASH –
# Alternative Cash flow Form
# (18 months)

| Description | Resource Codes | Object Codes | Original Budget (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 | 59,729,389.00 | 59,729,389.00 | 15,050,648.93 | 62,702,901.00 | 2,973,512.00 | 5.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 102,634.50 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 828,974.00 | 828,974.00 | 0.00 | 846,634.00 | 17,660.00 | 2.1% |
| 4) Other Local Revenue | | 8600-8799 | 423,191.00 | 423,191.00 | 540,618.31 | 430,191.00 | 7,000.00 | 1.7% |
| 5) TOTAL, REVENUES | | | 60,981,554.00 | 60,981,554.00 | 15,693,901.74 | 63,979,726.00 | | |
| **B. EXPENDITURES** | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 25,673,640.00 | 25,673,640.00 | 6,907,397.78 | 26,240,242.00 | (566,602.00) | -2.2% |
| 2) Classified Salaries | | 2000-2999 | 7,918,757.00 | 7,918,757.00 | 2,598,676.12 | 8,607,545.00 | (688,788.00) | -8.7% |
| 3) Employee Benefits | | 3000-3999 | 14,308,664.00 | 14,308,664.00 | 4,020,728.83 | 14,965,389.00 | (656,725.00) | -4.6% |
| 4) Books and Supplies | | 4000-4999 | 2,739,545.00 | 2,736,345.00 | 427,760.97 | 3,363,849.32 | (627,504.32) | -22.9% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 5,419,752.00 | 5,422,952.00 | 1,677,767.40 | 5,670,088.00 | (247,136.00) | -4.6% |
| 6) Capital Outlay | | 6000-6999 | 454,270.00 | 454,270.00 | 0.00 | 592,093.00 | (137,823.00) | -30.3% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299<br>7400-7499 | 80,000.00 | 80,000.00 | 165,519.88 | 80,000.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (841,372.00) | (841,372.00) | (258,046.69) | (1,024,141.02) | 182,769.02 | -21.7% |
| 9) TOTAL, EXPENDITURES | | | 55,753,256.00 | 55,753,256.00 | 15,539,804.29 | 58,495,065.30 | | |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | 5,228,298.00 | 5,228,298.00 | 154,097.45 | 5,484,660.70 | | |
| **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 | (6,035,587.00) | (6,035,587.00) | 0.00 | (6,237,967.00) | (202,380.00) | 3.4% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (6,035,587.00) | (6,035,587.00) | 0.00 | (6,237,967.00) | | |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (807,289.00) | (807,289.00) | 154,097.45 | (753,306.30) | | |
| **F. FUND BALANCE, RESERVES** | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 16,686,623.00 | 18,289,619.39 | | 18,289,619.39 | 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) | | | 16,686,623.00 | 18,289,619.39 | | 18,289,619.39 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 16,686,623.00 | 18,289,619.39 | | 18,289,619.39 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 15,879,334.00 | 17,482,330.39 | | 17,536,313.09 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 10,000.00 | 10,000.00 | | 50,000.00 | | |
| Stores | | 9712 | 8,100.00 | 8,100.00 | | 30,000.00 | | |
| 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 | 7,939,700.00 | 7,939,700.00 | | 8,351,201.00 | | |
| Supplemental & Concentration Carryover | 0000 | 9760 | *1,163,638.00* | | | | | |
| Career Tech Ed. Furniture, Fixtures & Equip. | 0000 | 9760 | *800,000.00* | | | | | |
| Banning High School Admin Office Reorganization | 0000 | 9760 | *500,000.00* | | | | | |
| Technology Infrastructure | 0000 | 9760 | *1,000,000.00* | | | | | |
| Textbook Adoption | 0000 | 9760 | *2,000,000.00* | | | | | |
| One-time Funding for Potential Ongoing Expenditures | 0000 | 9760 | *1,000,000.00* | | | | | |
| Unforeseeable Economic Factors | 0000 | 9760 | *1,476,062.00* | | | | | |
| Supplemental & Concentration Carryover | 0000 | 9760 | | *1,163,638.00* | | | | |
| Career Tech Ed. Furniture, Fixtures & Equip. | 0000 | 9760 | | *800,000.00* | | | | |
| Banning High School Admin Office Reorganization | 0000 | 9760 | | *500,000.00* | | | | |
| Technology Infrastructure | 0000 | 9760 | | *1,000,000.00* | | | | |
| Textbook Adoption | 0000 | 9760 | | *2,000,000.00* | | | | |
| One-time Funding Potential Ongoing Expenditures | 0000 | 9760 | | *1,000,000.00* | | | | |
| Unforeseeable Economic Factors | 0000 | 9760 | | *1,476,062.00* | | | | |
| 2020-21 Supplemental & Concentration Carryover | 0000 | 9760 | | | | *1,283,638.00* | | |
| Career Tech Ed. Fixtures & Equipment | 0000 | 9760 | | | | *800,000.00* | | |
| Banning High Admin. Office Reorg. | 0000 | 9760 | | | | *500,000.00* | | |
| Technology Infrastructure | 0000 | 9760 | | | | *1,000,000.00* | | |
| Textbook Adoption | 0000 | 9760 | | | | *2,000,000.00* | | |
| Potential On-going Expenditures from One-time Funding | 0000 | 9760 | | | | *1,000,000.00* | | |
| Unforeseeable Mitigating Operational Factors | 0000 | 9760 | | | | *1,117,563.00* | | |
| Safety Improvement Measures | 0000 | 9760 | | | | *650,000.00* | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 2,899,989.00 | 2,899,989.00 | | 1,953,037.00 | | |
| Unrestricted Program Carryover | 0000 | 9780 | *275,313.00* | | | | | |
| Base Funding Increase Contingency | 0000 | 9780 | *1,124,676.00* | | | | | |
| Attendance Loss Due to COVID-19 | 0000 | 9780 | *1,500,000.00* | | | | | |
| Unrestricted Program Carryover | 0000 | 9780 | | *275,313.00* | | | | |
| Base Funding Increase Contingency | 0000 | 9780 | | *1,124,676.00* | | | | |
| Attendance Loss Due to COVID-19 | 0000 | 9780 | | *1,500,000.00* | | | | |

| 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) |
|---|---|---|---|---|---|---|---|---|
| Unrestricted Fund Restricted Program Carryover | 0000 | 9780 | | | | *453,037.00* | | |
| Pending Labor Relations | 0000 | 9780 | | | | *0.00* | | |
| Attendance Loss Due to the Pandemic | 0000 | 9780 | | | | *1,500,000.00* | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 5,021,545.00 | 6,624,541.39 | | 7,152,075.09 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |
| **LCFF SOURCES** | | | | | | | | |
| Principal Apportionment | | | | | | | | |
| State Aid - Current Year | | 8011 | 41,106,828.00 | 41,106,828.00 | 11,746,236.00 | 42,830,214.00 | 1,723,386.00 | 4.2% |
| Education Protection Account State Aid - Current Year | | 8012 | 10,823,009.00 | 10,823,009.00 | 2,937,270.00 | 11,629,465.00 | 806,456.00 | 7.5% |
| State Aid - Prior Years | | 8019 | 0.00 | 0.00 | (4,012.00) | 0.00 | 0.00 | 0.0% |
| Tax Relief Subventions | | | | | | | | |
| Homeowners' Exemptions | | 8021 | 76,346.00 | 76,346.00 | 0.00 | 69,127.00 | (7,219.00) | -9.5% |
| 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 | 7,068,058.00 | 7,068,058.00 | 0.00 | 8,065,730.00 | 997,672.00 | 14.1% |
| Unsecured Roll Taxes | | 8042 | 318,988.00 | 318,988.00 | 0.00 | 375,897.00 | 56,909.00 | 17.8% |
| Prior Years' Taxes | | 8043 | 469,968.00 | 469,968.00 | 296,243.65 | 394,246.00 | (75,722.00) | -16.1% |
| Supplemental Taxes | | 8044 | 133,802.00 | 133,802.00 | 50,690.88 | 205,761.00 | 71,959.00 | 53.8% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | (820,222.00) | (820,222.00) | 24,876.40 | (1,122,311.00) | (302,089.00) | 36.8% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 565,270.00 | 565,270.00 | 0.00 | 267,893.00 | (297,377.00) | -52.6% |
| 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 | | | 59,742,047.00 | 59,742,047.00 | 15,051,304.93 | 62,716,022.00 | 2,973,975.00 | 5.0% |
| LCFF Transfers | | | | | | | | |
| Unrestricted LCFF | | | | | | | | |
| Transfers - Current Year | 0000 | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other LCFF Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | (12,658.00) | (12,658.00) | (656.00) | (13,121.00) | (463.00) | 3.7% |
| 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 | | | 59,729,389.00 | 59,729,389.00 | 15,050,648.93 | 62,702,901.00 | 2,973,512.00 | 5.0% |
| **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 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Forest Reserve Funds | | 8260 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Flood Control Funds | | 8270 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Wildlife Reserve Funds | | 8280 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from Federal Sources | | 8287 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Title I, Part A, Basic | 3010 | 8290 | | | | | | |
| Title I, Part D, Local Delinquent Programs | 3025 | 8290 | | | | | | |
| Title II, Part A, Supporting Effective Instruction | 4035 | 8290 | | | | | | |
| Title III, Part A, Immigrant Student Program | 4201 | 8290 | | | | | | |
| Title III, Part A, English Learner Program | 4203 | 8290 | | | | | | |
| Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | | | | | | |
| Other NCLB / Every Student Succeeds Act | 3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630 | 8290 | | | | | | |
| Career and Technical Education | 3500-3599 | 8290 | | | | | | |
| All Other Federal Revenue | All Other | 8290 | 0.00 | 0.00 | 102,634.50 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 102,634.50 | 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 | 189,039.00 | 189,039.00 | 0.00 | 162,206.00 | (26,833.00) | -14.2% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 624,935.00 | 624,935.00 | 0.00 | 669,428.00 | 44,493.00 | 7.1% |
| Tax Relief Subventions | | | | | | | | |
| Restricted Levies - Other | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| After School Education and Safety (ASES) | 6010 | 8590 | | | | | | |
| Charter School Facility Grant | 6030 | 8590 | | | | | | |

| Description | Resource Codes | Object Codes | Original Budget (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 | | | | | | |
| Drug/Alcohol/Tobacco Funds | 6650, 6690, 6695 | 8590 | | | | | | |
| California Clean Energy Jobs Act | 6230 | 8590 | | | | | | |
| Specialized Secondary | 7370 | 8590 | | | | | | |
| American Indian Early Childhood Education | 7210 | 8590 | | | | | | |
| All Other State Revenue | All Other | 8590 | 15,000.00 | 15,000.00 | 0.00 | 15,000.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 828,974.00 | 828,974.00 | 0.00 | 846,634.00 | 17,660.00 | 2.1% |
| **OTHER LOCAL REVENUE** | | | | | | | | |
| Other Local Revenue | | | | | | | | |
| County and District Taxes | | | | | | | | |
| Other Restricted Levies | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Non-Ad Valorem Taxes | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 60,000.00 | 60,000.00 | 2,955.25 | 60,000.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Resident Students | | 8672 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| Plus: Misc Funds Non-LCFF (50%) Adjustment | | 8691 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues From Local Sources | | 8697 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| All Other Local Revenue | | 8699 | 363,191.00 | 363,191.00 | 537,663.06 | 370,191.00 | 7,000.00 | 1.9% |
| 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 | | | | | | |
| 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 | | | 423,191.00 | 423,191.00 | 540,618.31 | 430,191.00 | 7,000.00 | 1.7% |
| TOTAL, REVENUES | | | 60,981,554.00 | 60,981,554.00 | 15,693,901.74 | 63,979,726.00 | 2,998,172.00 | 4.9% |
| **CERTIFICATED SALARIES** | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 21,027,300.00 | 21,027,300.00 | 5,436,406.13 | 21,027,300.00 | 0.00 | 0.0% |
| Certificated Pupil Support Salaries | | 1200 | 1,559,593.00 | 1,559,593.00 | 513,211.52 | 1,559,593.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 2,971,073.00 | 2,971,073.00 | 921,250.14 | 3,537,675.00 | (566,602.00) | -19.1% |
| Other Certificated Salaries | | 1900 | 115,674.00 | 115,674.00 | 36,529.99 | 115,674.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 25,673,640.00 | 25,673,640.00 | 6,907,397.78 | 26,240,242.00 | (566,602.00) | -2.2% |
| **CLASSIFIED SALARIES** | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 352,010.00 | 352,010.00 | 151,077.25 | 983,358.00 | (631,348.00) | -179.4% |
| Classified Support Salaries | | 2200 | 2,704,628.00 | 2,704,628.00 | 952,349.91 | 2,675,921.00 | 28,707.00 | 1.1% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 848,241.00 | 848,241.00 | 200,817.11 | 848,241.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 3,096,367.00 | 3,096,367.00 | 945,422.83 | 3,182,514.00 | (86,147.00) | -2.8% |
| Other Classified Salaries | | 2900 | 917,511.00 | 917,511.00 | 349,009.02 | 917,511.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 7,918,757.00 | 7,918,757.00 | 2,598,676.12 | 8,607,545.00 | (688,788.00) | -8.7% |
| **EMPLOYEE BENEFITS** | | | | | | | | |
| STRS | | 3101-3102 | 4,803,098.00 | 4,803,098.00 | 1,203,763.84 | 4,910,404.00 | (107,306.00) | -2.2% |
| PERS | | 3201-3202 | 1,931,311.00 | 1,931,311.00 | 518,084.65 | 2,077,404.00 | (146,093.00) | -7.6% |
| OASDI/Medicare/Alternative | | 3301-3302 | 994,148.00 | 994,148.00 | 293,999.19 | 1,095,713.00 | (101,565.00) | -10.2% |
| Health and Welfare Benefits | | 3401-3402 | 4,526,611.00 | 4,526,611.00 | 1,428,820.91 | 4,779,286.00 | (252,675.00) | -5.6% |
| Unemployment Insurance | | 3501-3502 | 168,649.00 | 168,649.00 | 46,347.61 | 173,510.00 | (4,861.00) | -2.9% |
| Workers' Compensation | | 3601-3602 | 1,236,886.00 | 1,236,886.00 | 349,345.92 | 1,272,768.00 | (35,882.00) | -2.9% |
| OPEB, Allocated | | 3701-3702 | 409,011.00 | 409,011.00 | 78,968.55 | 417,354.00 | (8,343.00) | -2.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 238,950.00 | 238,950.00 | 101,398.16 | 238,950.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 14,308,664.00 | 14,308,664.00 | 4,020,728.83 | 14,965,389.00 | (656,725.00) | -4.6% |
| **BOOKS AND SUPPLIES** | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 15,000.00 | 15,000.00 | 134,238.08 | 0.00 | 15,000.00 | 100.0% |
| Books and Other Reference Materials | | 4200 | 21,400.00 | 21,400.00 | 4,514.91 | 21,900.00 | (500.00) | -2.3% |
| Materials and Supplies | | 4300 | 2,634,745.00 | 2,626,462.00 | 259,426.39 | 3,235,166.32 | (608,704.32) | -23.2% |
| Noncapitalized Equipment | | 4400 | 68,400.00 | 73,483.00 | 29,581.59 | 106,783.00 | (33,300.00) | -45.3% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 2,739,545.00 | 2,736,345.00 | 427,760.97 | 3,363,849.32 | (627,504.32) | -22.9% |
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 141,265.00 | 144,465.00 | 66,037.59 | 200,525.00 | (56,060.00) | -38.8% |
| Dues and Memberships | | 5300 | 130,130.00 | 130,130.00 | 40,312.30 | 139,400.00 | (9,270.00) | -7.1% |
| Insurance | | 5400-5450 | 444,200.00 | 444,200.00 | 493,211.00 | 400,000.00 | 44,200.00 | 10.0% |
| Operations and Housekeeping Services | | 5500 | 1,629,000.00 | 1,629,000.00 | 367,693.44 | 1,664,000.00 | (35,000.00) | -2.1% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 548,662.00 | 548,662.00 | 133,777.57 | 567,662.00 | (19,000.00) | -3.5% |
| Transfers of Direct Costs | | 5710 | (260,094.00) | (260,094.00) | 0.00 | (392,293.00) | 132,199.00 | -50.8% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 2,280,589.00 | 2,280,589.00 | 525,674.74 | 2,584,794.00 | (304,205.00) | -13.3% |
| Communications | | 5900 | 506,000.00 | 506,000.00 | 51,060.76 | 506,000.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 5,419,752.00 | 5,422,952.00 | 1,677,767.40 | 5,670,088.00 | (247,136.00) | -4.6% |
| **CAPITAL OUTLAY** | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 454,270.00 | 454,270.00 | 0.00 | 454,270.00 | 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 | 137,823.00 | (137,823.00) | New |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 454,270.00 | 454,270.00 | 0.00 | 592,093.00 | (137,823.00) | -30.3% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | | | | |
| Tuition | | | | | | | | |
| Tuition for Instruction Under Interdistrict | | | | | | | | |
| Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Special Schools | | 7130 | 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 | 80,000.00 | 80,000.00 | 11,638.00 | 80,000.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues | | | | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6500 | 7221 | | | | | | |
| To County Offices | 6500 | 7222 | | | | | | |
| To JPAs | 6500 | 7223 | | | | | | |
| ROC/P 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 | 6360 | 7221 | | | | | | |
| To County Offices | 6360 | 7222 | | | | | | |
| To JPAs | 6360 | 7223 | | | | | | |
| Other Transfers of Apportionments | All Other | 7221-7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 153,881.88 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 80,000.00 | 80,000.00 | 165,519.88 | 80,000.00 | 0.00 | 0.0% |
| **OTHER OUTGO - TRANSFERS OF INDIRECT COSTS** | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | (841,372.00) | (841,372.00) | (220,670.33) | (912,804.00) | 71,432.00 | -8.5% |
| Transfers of Indirect Costs - Interfund | | 7350 | 0.00 | 0.00 | (37,376.36) | (111,337.02) | 111,337.02 | New |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (841,372.00) | (841,372.00) | (258,046.69) | (1,024,141.02) | 182,769.02 | -21.7% |
| TOTAL, EXPENDITURES | | | 55,753,256.00 | 55,753,256.00 | 15,539,804.29 | 58,495,065.30 | (2,741,809.30) | -4.9% |
| **INTERFUND TRANSFERS** | | | | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From: Bond Interest and Redemption Fund | | 8914 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **INTERFUND TRANSFERS OUT** | | | | | | | | |
| To: Child Development Fund | | 7611 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Special Reserve Fund | | 7612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Cafeteria Fund | | 7616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **OTHER SOURCES/USES** | | | | | | | | |
| **SOURCES** | | | | | | | | |
| State Apportionments | | | | | | | | |
| Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds | | | | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (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 | (6,035,587.00) | (6,035,587.00) | 0.00 | (6,237,967.00) | (202,380.00) | 3.4% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | (6,035,587.00) | (6,035,587.00) | 0.00 | (6,237,967.00) | (202,380.00) | 3.4% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | (6,035,587.00) | (6,035,587.00) | 0.00 | (6,237,967.00) | (202,380.00) | 3.4% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| **A. REVENUES** | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 6,154,535.00 | 6,154,535.00 | 12,762,866.18 | 11,372,918.44 | 5,218,383.44 | 84.8% |
| 3) Other State Revenue | | 8300-8599 | 6,300,943.00 | 6,306,943.00 | 2,219,401.27 | 5,911,980.00 | (394,963.00) | -6.3% |
| 4) Other Local Revenue | | 8600-8799 | 4,066,338.00 | 4,066,338.00 | 994,282.98 | 4,117,568.40 | 51,230.40 | 1.3% |
| 5) TOTAL, REVENUES | | | 16,521,816.00 | 16,527,816.00 | 15,976,550.43 | 21,402,466.84 | | |
| **B. EXPENDITURES** | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 5,768,345.00 | 5,768,345.00 | 1,674,091.30 | 5,583,601.28 | 184,743.72 | 3.2% |
| 2) Classified Salaries | | 2000-2999 | 3,127,982.00 | 3,127,982.00 | 1,064,061.40 | 3,185,660.00 | (57,678.00) | -1.8% |
| 3) Employee Benefits | | 3000-3999 | 6,723,252.00 | 6,723,252.00 | 1,158,124.59 | 6,754,173.00 | (30,921.00) | -0.5% |
| 4) Books and Supplies | | 4000-4999 | 2,292,784.00 | 2,267,734.00 | 642,016.08 | 9,838,745.97 | (7,571,011.97) | -333.9% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 4,403,612.00 | 4,434,662.00 | 2,261,446.08 | 5,625,229.77 | (1,190,567.77) | -26.8% |
| 6) Capital Outlay | | 6000-6999 | 204,737.00 | 204,737.00 | 147,369.54 | 540,552.00 | (335,815.00) | -164.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299<br>7400-7499 | 50,000.00 | 50,000.00 | 0.00 | 50,000.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 841,372.00 | 841,372.00 | 220,670.33 | 912,804.00 | (71,432.00) | -8.5% |
| 9) TOTAL, EXPENDITURES | | | 23,412,084.00 | 23,418,084.00 | 7,167,779.32 | 32,490,766.02 | | |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | (6,890,268.00) | (6,890,268.00) | 8,808,771.11 | (11,088,299.18) | | |
| **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 | 50,000.00 | 50,000.00 | 0.00 | 65,287.87 | (15,287.87) | -30.6% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 6,035,587.00 | 6,035,587.00 | 0.00 | 6,237,967.00 | 202,380.00 | 3.4% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 5,985,587.00 | 5,985,587.00 | 0.00 | 6,172,679.13 | | |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (904,681.00) | (904,681.00) | 8,808,771.11 | (4,915,620.05) | | |
| **F. FUND BALANCE, RESERVES** | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 3,715,757.00 | 6,753,126.82 | | 6,753,126.82 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 3,715,757.00 | 6,753,126.82 | | 6,753,126.82 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 3,715,757.00 | 6,753,126.82 | | 6,753,126.82 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 2,811,076.00 | 5,848,445.82 | | 1,837,506.77 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | 9740 | 2,811,076.00 | 5,848,445.82 | | 1,837,506.77 | | |
| 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** | | | | | | | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 1,061,955.00 | 1,061,955.00 | 0.00 | 1,061,955.00 | 0.00 | 0.0% |
| Special Education Discretionary Grants | | 8182 | 21,251.00 | 21,251.00 | 73,389.62 | 94,531.62 | 73,280.62 | 344.8% |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Forest Reserve Funds | | 8260 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Flood Control Funds | | 8270 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Wildlife Reserve Funds | | 8280 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from Federal Sources | | 8287 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title I, Part A, Basic | 3010 | 8290 | 2,011,446.00 | 2,011,446.00 | 3,087,476.14 | 4,030,774.14 | 2,019,328.14 | 100.4% |
| Title I, Part D, Local Delinquent Programs | 3025 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title II, Part A, Supporting Effective Instruction | 4035 | 8290 | 219,435.00 | 219,435.00 | 418,192.78 | 614,947.00 | 395,512.00 | 180.2% |
| Title III, Part A, Immigrant Student Program | 4201 | 8290 | 9,432.00 | 9,432.00 | 7,271.00 | 11,256.00 | 1,824.00 | 19.3% |
| Title III, Part A, English Learner Program | 4203 | 8290 | 93,600.00 | 93,600.00 | 367,565.07 | 417,097.07 | 323,497.07 | 345.6% |
| Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other NCLB / Every Student Succeeds Act | 3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630 | 8290 | 154,136.00 | 154,136.00 | 1,848,895.45 | 1,793,310.38 | 1,639,174.38 | 1,063.5% |
| Career and Technical Education | 3500-3599 | 8290 | 53,379.00 | 53,379.00 | 28,216.88 | 53,379.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 2,529,901.00 | 2,529,901.00 | 6,931,859.24 | 3,295,668.23 | 765,767.23 | 30.3% |
| TOTAL, FEDERAL REVENUE | | | 6,154,535.00 | 6,154,535.00 | 12,762,866.18 | 11,372,918.44 | 5,218,383.44 | 84.8% |
| **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 | 249,207.00 | 249,207.00 | 0.00 | 263,833.00 | 14,626.00 | 5.9% |
| Tax Relief Subventions | | | | | | | | |
| Restricted Levies - Other | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| After School Education and Safety (ASES) | 6010 | 8590 | 764,867.00 | 764,867.00 | 264,494.60 | 764,867.00 | 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 | 15,387.00 | 0.00 | 0.00 | 0.0% |
| Drug/Alcohol/Tobacco Funds | 6650, 6690, 6695 | 8590 | 0.00 | 6,000.00 | 6,000.00 | 12,000.00 | 6,000.00 | 100.0% |
| 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 | 5,286,869.00 | 5,286,869.00 | 1,933,519.67 | 4,871,280.00 | (415,589.00) | -7.9% |
| TOTAL, OTHER STATE REVENUE | | | 6,300,943.00 | 6,306,943.00 | 2,219,401.27 | 5,911,980.00 | (394,963.00) | -6.3% |
| **OTHER LOCAL REVENUE** | | | | | | | | |
| Other Local Revenue | | | | | | | | |
| County and District Taxes | | | | | | | | |
| Other Restricted Levies | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Non-Resident Students | | 8672 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| Plus: Misc Funds Non-LCFF (50%) Adjustment | | 8691 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Pass-Through Revenues From Local Sources | | 8697 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| All Other Local Revenue | | 8699 | 155,000.00 | 155,000.00 | 42,680.98 | 206,230.40 | 51,230.40 | 33.1% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers Of Apportionments | | | | | | | | |
| Special Education SELPA Transfers | | | | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | 3,911,338.00 | 3,911,338.00 | 951,602.00 | 3,911,338.00 | 0.00 | 0.0% |
| From County Offices | 6500 | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | 6500 | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers | | | | | | | | |
| From Districts or Charter Schools | 6360 | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | 6360 | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | 6360 | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | | | | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 4,066,338.00 | 4,066,338.00 | 994,282.98 | 4,117,568.40 | 51,230.40 | 1.3% |
| TOTAL, REVENUES | | | 16,521,816.00 | 16,527,816.00 | 15,976,550.43 | 21,402,466.84 | 4,874,650.84 | 29.5% |
| **CERTIFICATED SALARIES** | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 4,131,519.00 | 4,131,519.00 | 1,177,112.14 | 3,886,265.28 | 245,253.72 | 5.9% |
| Certificated Pupil Support Salaries | | 1200 | 1,121,724.00 | 1,121,724.00 | 385,991.16 | 1,177,734.00 | (56,010.00) | -5.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 436,493.00 | 436,493.00 | 96,732.00 | 440,993.00 | (4,500.00) | -1.0% |
| Other Certificated Salaries | | 1900 | 78,609.00 | 78,609.00 | 14,256.00 | 78,609.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 5,768,345.00 | 5,768,345.00 | 1,674,091.30 | 5,583,601.28 | 184,743.72 | 3.2% |
| **CLASSIFIED SALARIES** | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 1,672,557.00 | 1,672,557.00 | 555,496.98 | 1,800,045.00 | (127,488.00) | -7.6% |
| Classified Support Salaries | | 2200 | 783,284.00 | 783,284.00 | 295,701.54 | 846,216.00 | (62,932.00) | -8.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 97,894.00 | 97,894.00 | 17,871.72 | 54,616.00 | 43,278.00 | 44.2% |
| Clerical, Technical and Office Salaries | | 2400 | 338,309.00 | 338,309.00 | 121,563.97 | 238,845.00 | 99,464.00 | 29.4% |
| Other Classified Salaries | | 2900 | 235,938.00 | 235,938.00 | 73,427.19 | 245,938.00 | (10,000.00) | -4.2% |
| TOTAL, CLASSIFIED SALARIES | | | 3,127,982.00 | 3,127,982.00 | 1,064,061.40 | 3,185,660.00 | (57,678.00) | -1.8% |
| **EMPLOYEE BENEFITS** | | | | | | | | |
| STRS | | 3101-3102 | 3,763,744.00 | 3,763,744.00 | 277,446.25 | 3,809,884.00 | (46,140.00) | -1.2% |
| PERS | | 3201-3202 | 874,094.00 | 874,094.00 | 239,186.58 | 855,825.48 | 18,268.52 | 2.1% |
| OASDI/Medicare/Alternative | | 3301-3302 | 356,720.00 | 356,720.00 | 112,321.43 | 345,281.44 | 11,438.56 | 3.2% |
| Health and Welfare Benefits | | 3401-3402 | 1,236,409.00 | 1,236,409.00 | 382,534.34 | 1,265,678.71 | (29,269.71) | -2.4% |
| Unemployment Insurance | | 3501-3502 | 44,703.00 | 44,703.00 | 13,442.76 | 43,506.65 | 1,196.35 | 2.7% |
| Workers' Compensation | | 3601-3602 | 327,860.00 | 327,860.00 | 100,673.97 | 318,038.33 | 9,821.67 | 3.0% |
| OPEB, Allocated | | 3701-3702 | 75,277.00 | 75,277.00 | 25,186.60 | 73,200.39 | 2,076.61 | 2.8% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 44,445.00 | 44,445.00 | 7,332.66 | 42,758.00 | 1,687.00 | 3.8% |
| TOTAL, EMPLOYEE BENEFITS | | | 6,723,252.00 | 6,723,252.00 | 1,158,124.59 | 6,754,173.00 | (30,921.00) | -0.5% |
| **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 | 249,207.00 | 249,207.00 | 82,762.40 | 272,940.00 | (23,733.00) | -9.5% |
| Books and Other Reference Materials | | 4200 | 8,792.00 | 8,792.00 | 7,680.45 | 8,792.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 1,919,785.00 | 1,864,735.00 | 478,687.90 | 9,370,634.03 | (7,505,899.03) | -402.5% |
| Noncapitalized Equipment | | 4400 | 115,000.00 | 145,000.00 | 72,885.33 | 186,379.94 | (41,379.94) | -28.5% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 2,292,784.00 | 2,267,734.00 | 642,016.08 | 9,838,745.97 | (7,571,011.97) | -333.9% |
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | | | | |
| Subagreements for Services | | 5100 | 1,201,623.00 | 1,201,623.00 | 173,986.64 | 1,126,623.00 | 75,000.00 | 6.2% |
| Travel and Conferences | | 5200 | 130,365.00 | 135,365.00 | 65,499.16 | 191,499.34 | (56,134.34) | -41.5% |
| Dues and Memberships | | 5300 | 8,608.00 | 8,608.00 | 1,680.00 | 123,240.00 | (114,632.00) | -1,331.7% |
| Insurance | | 5400-5450 | 20,000.00 | 20,000.00 | 0.00 | 20,000.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 7,000.00 | 7,800.00 | 61,598.02 | 30,300.00 | (22,500.00) | -288.5% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 237,000.00 | 237,000.00 | 87,892.80 | 341,500.00 | (104,500.00) | -44.1% |
| Transfers of Direct Costs | | 5710 | 260,094.00 | 260,094.00 | 0.00 | 392,293.00 | (132,199.00) | -50.8% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 2,538,922.00 | 2,564,172.00 | 1,852,868.46 | 3,399,774.43 | (835,602.43) | -32.6% |
| Communications | | 5900 | 0.00 | 0.00 | 17,921.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 4,403,612.00 | 4,434,662.00 | 2,261,446.08 | 5,625,229.77 | (1,190,567.77) | -26.8% |
| **CAPITAL OUTLAY** | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 103,737.00 | 103,737.00 | 2,500.00 | 303,737.00 | (200,000.00) | -192.8% |
| 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 | 144,869.54 | 135,815.00 | (135,815.00) | New |
| Equipment Replacement | | 6500 | 101,000.00 | 101,000.00 | 0.00 | 101,000.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 204,737.00 | 204,737.00 | 147,369.54 | 540,552.00 | (335,815.00) | -164.0% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | | | | |
| Tuition | | | | | | | | |
| Tuition for Instruction Under Interdistrict | | | | | | | | |
| Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Special Schools | | 7130 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 50,000.00 | 50,000.00 | 0.00 | 50,000.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues | | | | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (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 of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6500 | 7221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | 6500 | 7222 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | 6500 | 7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6360 | 7221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | 6360 | 7222 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | 6360 | 7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | All Other | 7221-7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 50,000.00 | 50,000.00 | 0.00 | 50,000.00 | 0.00 | 0.0% |
| **OTHER OUTGO - TRANSFERS OF INDIRECT COSTS** | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | 841,372.00 | 841,372.00 | 220,670.33 | 912,804.00 | (71,432.00) | -8.5% |
| 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 | | | 841,372.00 | 841,372.00 | 220,670.33 | 912,804.00 | (71,432.00) | -8.5% |
| TOTAL, EXPENDITURES | | | 23,412,084.00 | 23,418,084.00 | 7,167,779.32 | 32,490,766.02 | (9,072,682.02) | -38.7% |
| **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 | 50,000.00 | 50,000.00 | 0.00 | 65,287.87 | (15,287.87) | -30.6% |
| 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 | | | 50,000.00 | 50,000.00 | 0.00 | 65,287.87 | (15,287.87) | -30.6% |
| **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% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | |
| 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 | 6,035,587.00 | 6,035,587.00 | 0.00 | 6,237,967.00 | 202,380.00 | 3.4% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 6,035,587.00 | 6,035,587.00 | 0.00 | 6,237,967.00 | 202,380.00 | 3.4% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 5,985,587.00 | 5,985,587.00 | 0.00 | 6,172,679.13 | (187,092.13) | -3.1% |

| 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) |
|---|---|---|---|---|---|---|---|---|
| **A. REVENUES** | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 59,729,389.00 | 59,729,389.00 | 15,050,648.93 | 62,702,901.00 | 2,973,512.00 | 5.0% |
| 2) Federal Revenue | | 8100-8299 | 6,154,535.00 | 6,154,535.00 | 12,865,500.68 | 11,372,918.44 | 5,218,383.44 | 84.8% |
| 3) Other State Revenue | | 8300-8599 | 7,129,917.00 | 7,135,917.00 | 2,219,401.27 | 6,758,614.00 | (377,303.00) | -5.3% |
| 4) Other Local Revenue | | 8600-8799 | 4,489,529.00 | 4,489,529.00 | 1,534,901.29 | 4,547,759.40 | 58,230.40 | 1.3% |
| 5) TOTAL, REVENUES | | | 77,503,370.00 | 77,509,370.00 | 31,670,452.17 | 85,382,192.84 | | |
| **B. EXPENDITURES** | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 31,441,985.00 | 31,441,985.00 | 8,581,489.08 | 31,823,843.28 | (381,858.28) | -1.2% |
| 2) Classified Salaries | | 2000-2999 | 11,046,739.00 | 11,046,739.00 | 3,662,737.52 | 11,793,205.00 | (746,466.00) | -6.8% |
| 3) Employee Benefits | | 3000-3999 | 21,031,916.00 | 21,031,916.00 | 5,178,853.42 | 21,719,562.00 | (687,646.00) | -3.3% |
| 4) Books and Supplies | | 4000-4999 | 5,032,329.00 | 5,004,079.00 | 1,069,777.05 | 13,202,595.29 | (8,198,516.29) | -163.8% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 9,823,364.00 | 9,857,614.00 | 3,939,213.48 | 11,295,317.77 | (1,437,703.77) | -14.6% |
| 6) Capital Outlay | | 6000-6999 | 659,007.00 | 659,007.00 | 147,369.54 | 1,132,645.00 | (473,638.00) | -71.9% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299<br>7400-7499 | 130,000.00 | 130,000.00 | 165,519.88 | 130,000.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | (37,376.36) | (111,337.02) | 111,337.02 | New |
| 9) TOTAL, EXPENDITURES | | | 79,165,340.00 | 79,171,340.00 | 22,707,583.61 | 90,985,831.32 | | |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | (1,661,970.00) | (1,661,970.00) | 8,962,868.56 | (5,603,638.48) | | |
| **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 | 50,000.00 | 50,000.00 | 0.00 | 65,287.87 | (15,287.87) | -30.6% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (50,000.00) | (50,000.00) | 0.00 | (65,287.87) | | |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (1,711,970.00) | (1,711,970.00) | 8,962,868.56 | (5,668,926.35) | | |
| **F. FUND BALANCE, RESERVES** | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 20,402,380.00 | 25,042,746.21 | | 25,042,746.21 | 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) | | | 20,402,380.00 | 25,042,746.21 | | 25,042,746.21 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 20,402,380.00 | 25,042,746.21 | | 25,042,746.21 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 18,690,410.00 | 23,330,776.21 | | 19,373,819.86 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 10,000.00 | 10,000.00 | | 50,000.00 | | |
| Stores | | 9712 | 8,100.00 | 8,100.00 | | 30,000.00 | | |
| 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 | 2,811,076.00 | 5,848,445.82 | | 1,837,506.77 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 7,939,700.00 | 7,939,700.00 | | 8,351,201.00 | | |
| Supplemental & Concentration Carryover | 0000 | 9760 | *1,163,638.00* | | | | | |
| Career Tech Ed. Furniture, Fixtures & Equip. | 0000 | 9760 | *800,000.00* | | | | | |
| Banning High School Admin Office Reorganization | 0000 | 9760 | *500,000.00* | | | | | |
| Technology Infrastructure | 0000 | 9760 | *1,000,000.00* | | | | | |
| Textbook Adoption | 0000 | 9760 | *2,000,000.00* | | | | | |
| One-time Funding for Potential Ongoing Expenditures | 0000 | 9760 | *1,000,000.00* | | | | | |
| Unforeseeable Economic Factors | 0000 | 9760 | *1,476,062.00* | | | | | |
| Supplemental & Concentration Carryover | 0000 | 9760 | | *1,163,638.00* | | | | |
| Career Tech Ed. Furniture, Fixtures & Equip. | 0000 | 9760 | | *800,000.00* | | | | |
| Banning High School Admin Office Reorganization | 0000 | 9760 | | *500,000.00* | | | | |
| Technology Infrastructure | 0000 | 9760 | | *1,000,000.00* | | | | |
| Textbook Adoption | 0000 | 9760 | | *2,000,000.00* | | | | |
| One-time Funding Potential Ongoing Expenditures | 0000 | 9760 | | *1,000,000.00* | | | | |
| Unforeseeable Economic Factors | 0000 | 9760 | | *1,476,062.00* | | | | |
| 2020-21 Supplemental & Concentration Carryover | 0000 | 9760 | | | | *1,283,638.00* | | |
| Career Tech Ed. Fixtures & Equipment | 0000 | 9760 | | | | *800,000.00* | | |
| Banning High Admin. Office Reorg. | 0000 | 9760 | | | | *500,000.00* | | |
| Technology Infrastructure | 0000 | 9760 | | | | *1,000,000.00* | | |
| Textbook Adoption | 0000 | 9760 | | | | *2,000,000.00* | | |
| Potential On-going Expenditures from One-time Funding | 0000 | 9760 | | | | *1,000,000.00* | | |
| Unforeseeable Mitigating Operational Factors | 0000 | 9760 | | | | *1,117,563.00* | | |
| Safety Improvement Measures | 0000 | 9760 | | | | *650,000.00* | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 2,899,989.00 | 2,899,989.00 | | 1,953,037.00 | | |
| Unrestricted Program Carryover | 0000 | 9780 | *275,313.00* | | | | | |
| Base Funding Increase Contingency | 0000 | 9780 | *1,124,676.00* | | | | | |
| Attendance Loss Due to COVID-19 | 0000 | 9780 | *1,500,000.00* | | | | | |
| Unrestricted Program Carryover | 0000 | 9780 | | *275,313.00* | | | | |
| Base Funding Increase Contingency | 0000 | 9780 | | *1,124,676.00* | | | | |
| Attendance Loss Due to COVID-19 | 0000 | 9780 | | *1,500,000.00* | | | | |

| 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) |
|---|---|---|---|---|---|---|---|---|
| Unrestricted Fund Restricted Program Carryover | 0000 | 9780 | | | | *453,037.00* | | |
| Pending Labor Relations | 0000 | 9780 | | | | *0.00* | | |
| Attendance Loss Due to the Pandemic | 0000 | 9780 | | | | *1,500,000.00* | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 5,021,545.00 | 6,624,541.39 | | 7,152,075.09 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |
| **LCFF SOURCES** | | | | | | | | |
| Principal Apportionment | | | | | | | | |
| State Aid - Current Year | | 8011 | 41,106,828.00 | 41,106,828.00 | 11,746,236.00 | 42,830,214.00 | 1,723,386.00 | 4.2% |
| Education Protection Account State Aid - Current Year | | 8012 | 10,823,009.00 | 10,823,009.00 | 2,937,270.00 | 11,629,465.00 | 806,456.00 | 7.5% |
| State Aid - Prior Years | | 8019 | 0.00 | 0.00 | (4,012.00) | 0.00 | 0.00 | 0.0% |
| Tax Relief Subventions | | | | | | | | |
| Homeowners' Exemptions | | 8021 | 76,346.00 | 76,346.00 | 0.00 | 69,127.00 | (7,219.00) | -9.5% |
| 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 | 7,068,058.00 | 7,068,058.00 | 0.00 | 8,065,730.00 | 997,672.00 | 14.1% |
| Unsecured Roll Taxes | | 8042 | 318,988.00 | 318,988.00 | 0.00 | 375,897.00 | 56,909.00 | 17.8% |
| Prior Years' Taxes | | 8043 | 469,968.00 | 469,968.00 | 296,243.65 | 394,246.00 | (75,722.00) | -16.1% |
| Supplemental Taxes | | 8044 | 133,802.00 | 133,802.00 | 50,690.88 | 205,761.00 | 71,959.00 | 53.8% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | (820,222.00) | (820,222.00) | 24,876.40 | (1,122,311.00) | (302,089.00) | 36.8% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 565,270.00 | 565,270.00 | 0.00 | 267,893.00 | (297,377.00) | -52.6% |
| 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 | | | 59,742,047.00 | 59,742,047.00 | 15,051,304.93 | 62,716,022.00 | 2,973,975.00 | 5.0% |
| LCFF Transfers | | | | | | | | |
| Unrestricted LCFF | | | | | | | | |
| Transfers - Current Year | 0000 | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other LCFF Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | (12,658.00) | (12,658.00) | (656.00) | (13,121.00) | (463.00) | 3.7% |
| 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 | | | 59,729,389.00 | 59,729,389.00 | 15,050,648.93 | 62,702,901.00 | 2,973,512.00 | 5.0% |
| **FEDERAL REVENUE** | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 1,061,955.00 | 1,061,955.00 | 0.00 | 1,061,955.00 | 0.00 | 0.0% |
| Special Education Discretionary Grants | | 8182 | 21,251.00 | 21,251.00 | 73,389.62 | 94,531.62 | 73,280.62 | 344.8% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Forest Reserve Funds | | 8260 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Flood Control Funds | | 8270 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Wildlife Reserve Funds | | 8280 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from Federal Sources | | 8287 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title I, Part A, Basic | 3010 | 8290 | 2,011,446.00 | 2,011,446.00 | 3,087,476.14 | 4,030,774.14 | 2,019,328.14 | 100.4% |
| Title I, Part D, Local Delinquent Programs | 3025 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title II, Part A, Supporting Effective Instruction | 4035 | 8290 | 219,435.00 | 219,435.00 | 418,192.78 | 614,947.00 | 395,512.00 | 180.2% |
| Title III, Part A, Immigrant Student Program | 4201 | 8290 | 9,432.00 | 9,432.00 | 7,271.00 | 11,256.00 | 1,824.00 | 19.3% |
| Title III, Part A, English Learner Program | 4203 | 8290 | 93,600.00 | 93,600.00 | 367,565.07 | 417,097.07 | 323,497.07 | 345.6% |
| Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other NCLB / Every Student Succeeds Act | 3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630 | 8290 | 154,136.00 | 154,136.00 | 1,848,895.45 | 1,793,310.38 | 1,639,174.38 | 1,063.5% |
| Career and Technical Education | 3500-3599 | 8290 | 53,379.00 | 53,379.00 | 28,216.88 | 53,379.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 2,529,901.00 | 2,529,901.00 | 7,034,493.74 | 3,295,668.23 | 765,767.23 | 30.3% |
| TOTAL, FEDERAL REVENUE | | | 6,154,535.00 | 6,154,535.00 | 12,865,500.68 | 11,372,918.44 | 5,218,383.44 | 84.8% |
| **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 | 189,039.00 | 189,039.00 | 0.00 | 162,206.00 | (26,833.00) | -14.2% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 874,142.00 | 874,142.00 | 0.00 | 933,261.00 | 59,119.00 | 6.8% |
| 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 | 764,867.00 | 764,867.00 | 264,494.60 | 764,867.00 | 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 | 15,387.00 | 0.00 | 0.00 | 0.0% |
| Drug/Alcohol/Tobacco Funds | 6650, 6690, 6695 | 8590 | 0.00 | 6,000.00 | 6,000.00 | 12,000.00 | 6,000.00 | 100.0% |
| 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 | 5,301,869.00 | 5,301,869.00 | 1,933,519.67 | 4,886,280.00 | (415,589.00) | -7.8% |
| TOTAL, OTHER STATE REVENUE | | | 7,129,917.00 | 7,135,917.00 | 2,219,401.27 | 6,758,614.00 | (377,303.00) | -5.3% |
| **OTHER LOCAL REVENUE** | | | | | | | | |
| Other Local Revenue | | | | | | | | |
| County and District Taxes | | | | | | | | |
| Other Restricted Levies | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 60,000.00 | 60,000.00 | 2,955.25 | 60,000.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Resident Students | | 8672 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| Plus: Misc Funds Non-LCFF (50%) Adjustment | | 8691 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues From Local Sources | | 8697 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Local Revenue | | 8699 | 518,191.00 | 518,191.00 | 580,344.04 | 576,421.40 | 58,230.40 | 11.2% |
| 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 | 3,911,338.00 | 3,911,338.00 | 951,602.00 | 3,911,338.00 | 0.00 | 0.0% |
| From County Offices | 6500 | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | 6500 | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers | | | | | | | | |
| From Districts or Charter Schools | 6360 | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | 6360 | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | 6360 | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | | | | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 4,489,529.00 | 4,489,529.00 | 1,534,901.29 | 4,547,759.40 | 58,230.40 | 1.3% |
| TOTAL, REVENUES | | | 77,503,370.00 | 77,509,370.00 | 31,670,452.17 | 85,382,192.84 | 7,872,822.84 | 10.2% |
| **CERTIFICATED SALARIES** | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 25,158,819.00 | 25,158,819.00 | 6,613,518.27 | 24,913,565.28 | 245,253.72 | 1.0% |
| Certificated Pupil Support Salaries | | 1200 | 2,681,317.00 | 2,681,317.00 | 899,202.68 | 2,737,327.00 | (56,010.00) | -2.1% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 3,407,566.00 | 3,407,566.00 | 1,017,982.14 | 3,978,668.00 | (571,102.00) | -16.8% |
| Other Certificated Salaries | | 1900 | 194,283.00 | 194,283.00 | 50,785.99 | 194,283.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 31,441,985.00 | 31,441,985.00 | 8,581,489.08 | 31,823,843.28 | (381,858.28) | -1.2% |
| **CLASSIFIED SALARIES** | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 2,024,567.00 | 2,024,567.00 | 706,574.23 | 2,783,403.00 | (758,836.00) | -37.5% |
| Classified Support Salaries | | 2200 | 3,487,912.00 | 3,487,912.00 | 1,248,051.45 | 3,522,137.00 | (34,225.00) | -1.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 946,135.00 | 946,135.00 | 218,688.83 | 902,857.00 | 43,278.00 | 4.6% |
| Clerical, Technical and Office Salaries | | 2400 | 3,434,676.00 | 3,434,676.00 | 1,066,986.80 | 3,421,359.00 | 13,317.00 | 0.4% |
| Other Classified Salaries | | 2900 | 1,153,449.00 | 1,153,449.00 | 422,436.21 | 1,163,449.00 | (10,000.00) | -0.9% |
| TOTAL, CLASSIFIED SALARIES | | | 11,046,739.00 | 11,046,739.00 | 3,662,737.52 | 11,793,205.00 | (746,466.00) | -6.8% |
| **EMPLOYEE BENEFITS** | | | | | | | | |
| STRS | | 3101-3102 | 8,566,842.00 | 8,566,842.00 | 1,481,210.09 | 8,720,288.00 | (153,446.00) | -1.8% |
| PERS | | 3201-3202 | 2,805,405.00 | 2,805,405.00 | 757,271.23 | 2,933,229.48 | (127,824.48) | -4.6% |
| OASDI/Medicare/Alternative | | 3301-3302 | 1,350,868.00 | 1,350,868.00 | 406,320.62 | 1,440,994.44 | (90,126.44) | -6.7% |
| Health and Welfare Benefits | | 3401-3402 | 5,763,020.00 | 5,763,020.00 | 1,811,355.25 | 6,044,964.71 | (281,944.71) | -4.9% |
| Unemployment Insurance | | 3501-3502 | 213,352.00 | 213,352.00 | 59,790.37 | 217,016.65 | (3,664.65) | -1.7% |
| Workers' Compensation | | 3601-3602 | 1,564,746.00 | 1,564,746.00 | 450,019.89 | 1,590,806.33 | (26,060.33) | -1.7% |
| OPEB, Allocated | | 3701-3702 | 484,288.00 | 484,288.00 | 104,155.15 | 490,554.39 | (6,266.39) | -1.3% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 283,395.00 | 283,395.00 | 108,730.82 | 281,708.00 | 1,687.00 | 0.6% |
| TOTAL, EMPLOYEE BENEFITS | | | 21,031,916.00 | 21,031,916.00 | 5,178,853.42 | 21,719,562.00 | (687,646.00) | -3.3% |
| **BOOKS AND SUPPLIES** | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 264,207.00 | 264,207.00 | 217,000.48 | 272,940.00 | (8,733.00) | -3.3% |
| Books and Other Reference Materials | | 4200 | 30,192.00 | 30,192.00 | 12,195.36 | 30,692.00 | (500.00) | -1.7% |
| Materials and Supplies | | 4300 | 4,554,530.00 | 4,491,197.00 | 738,114.29 | 12,605,800.35 | (8,114,603.35) | -180.7% |
| Noncapitalized Equipment | | 4400 | 183,400.00 | 218,483.00 | 102,466.92 | 293,162.94 | (74,679.94) | -34.2% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 5,032,329.00 | 5,004,079.00 | 1,069,777.05 | 13,202,595.29 | (8,198,516.29) | -163.8% |
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | | | | |
| Subagreements for Services | | 5100 | 1,201,623.00 | 1,201,623.00 | 173,986.64 | 1,126,623.00 | 75,000.00 | 6.2% |
| Travel and Conferences | | 5200 | 271,630.00 | 279,830.00 | 131,536.75 | 392,024.34 | (112,194.34) | -40.1% |
| Dues and Memberships | | 5300 | 138,738.00 | 138,738.00 | 41,992.30 | 262,640.00 | (123,902.00) | -89.3% |
| Insurance | | 5400-5450 | 464,200.00 | 464,200.00 | 493,211.00 | 420,000.00 | 44,200.00 | 9.5% |
| Operations and Housekeeping Services | | 5500 | 1,636,000.00 | 1,636,800.00 | 429,291.46 | 1,694,300.00 | (57,500.00) | -3.5% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 785,662.00 | 785,662.00 | 221,670.37 | 909,162.00 | (123,500.00) | -15.7% |
| 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 | 4,819,511.00 | 4,844,761.00 | 2,378,543.20 | 5,984,568.43 | (1,139,807.43) | -23.5% |
| Communications | | 5900 | 506,000.00 | 506,000.00 | 68,981.76 | 506,000.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 9,823,364.00 | 9,857,614.00 | 3,939,213.48 | 11,295,317.77 | (1,437,703.77) | -14.6% |
| **CAPITAL OUTLAY** | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 558,007.00 | 558,007.00 | 2,500.00 | 758,007.00 | (200,000.00) | -35.8% |
| 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 | 144,869.54 | 273,638.00 | (273,638.00) | New |
| Equipment Replacement | | 6500 | 101,000.00 | 101,000.00 | 0.00 | 101,000.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 659,007.00 | 659,007.00 | 147,369.54 | 1,132,645.00 | (473,638.00) | -71.9% |
| **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 | 130,000.00 | 130,000.00 | 11,638.00 | 130,000.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues | | | | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6500 | 7221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | 6500 | 7222 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | 6500 | 7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers of Apportionments | | | | | | | | |

| Description | Resource Codes | Object Codes | Original Budget (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 | 6360 | 7221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | 6360 | 7222 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | 6360 | 7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | All Other | 7221-7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 153,881.88 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 130,000.00 | 130,000.00 | 165,519.88 | 130,000.00 | 0.00 | 0.0% |
| **OTHER OUTGO - TRANSFERS OF INDIRECT COSTS** | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 0.00 | 0.00 | (37,376.36) | (111,337.02) | 111,337.02 | New |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 0.00 | 0.00 | (37,376.36) | (111,337.02) | 111,337.02 | New |
| TOTAL, EXPENDITURES | | | 79,165,340.00 | 79,171,340.00 | 22,707,583.61 | 90,985,831.32 | (11,814,491.32) | -14.9% |
| **INTERFUND TRANSFERS** | | | | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From: Bond Interest and Redemption Fund | | 8914 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 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 | 50,000.00 | 50,000.00 | 0.00 | 65,287.87 | (15,287.87) | -30.6% |
| 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 | | | 50,000.00 | 50,000.00 | 0.00 | 65,287.87 | (15,287.87) | -30.6% |
| **OTHER SOURCES/USES** | | | | | | | | |
| **SOURCES** | | | | | | | | |
| State Apportionments | | | | | | | | |
| Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds | | | | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **USES** | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | (50,000.00) | (50,000.00) | 0.00 | (65,287.87) | 15,287.87 | -30.6% |

| Resource | Description | 2022-23 Projected Totals |
|---|---|---|
| 6266 | Educator Effectiveness, FY 2021-22 | 856,045.50 |
| 6300 | Lottery: Instructional Materials | 87,885.02 |
| 7029 | Child Nutrition: Food Service Staff Training Funds | 31,535.00 |
| 7412 | A-G Access/Success Grant | 168,846.00 |
| 7413 | A-G Learning Loss Mitigation Grant | 63,299.00 |
| 7425 | Expanded Learning Opportunities (ELO) Grant | 145,700.56 |
| 7426 | Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff | 95,436.01 |
| 9010 | Other Restricted Local | 388,759.68 |
| Total, Restricted Balance | | 1,837,506.77 |

| 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 | 62,702,901.00 | 3.20% | 64,709,103.00 | 2.49% | 66,319,760.00 |
| 2. Federal Revenues | 8100-8299 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 3. Other State Revenues | 8300-8599 | 846,634.00 | .66% | 852,203.31 | (1.97%) | 835,424.27 |
| 4. Other Local Revenues | 8600-8799 | 430,191.00 | (1.53%) | 423,628.50 | (.75%) | 420,441.00 |
| 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 | (6,237,967.00) | 6.88% | (6,667,417.06) | 2.90% | (6,861,017.97) |
| 6. Total (Sum lines A1 thru A5c) | | 57,741,759.00 | 2.73% | 59,317,517.75 | 2.36% | 60,714,607.30 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 26,240,242.00 | | 26,205,453.22 |
| b. Step & Column Adjustment | | | | 448,796.92 | | 447,087.99 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | (483,585.70) | | 273,840.97 |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 26,240,242.00 | (.13%) | 26,205,453.22 | 2.75% | 26,926,382.18 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 8,607,545.00 | | 8,406,574.25 |
| b. Step & Column Adjustment | | | | 430,377.25 | | 420,328.73 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | (631,348.00) | | 0.00 |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 8,607,545.00 | (2.33%) | 8,406,574.25 | 5.00% | 8,826,902.98 |
| 3. Employee Benefits | 3000-3999 | 14,965,389.00 | (1.85%) | 14,688,536.89 | 2.08% | 14,993,818.44 |
| 4. Books and Supplies | 4000-4999 | 3,363,849.32 | (1.18%) | 3,324,014.41 | (1.37%) | 3,278,561.88 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 5,670,088.00 | 1.26% | 5,741,311.00 | 5.55% | 6,060,088.00 |
| 6. Capital Outlay | 6000-6999 | 592,093.00 | 0.00% | 592,093.00 | 0.00% | 592,093.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 80,000.00 | 0.00% | 80,000.00 | 0.00% | 80,000.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (1,024,141.02) | (1.83%) | (1,005,410.02) | (7.38%) | (931,214.02) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 10. Other Adjustments (Explain in Section F below) | | | | 0.00 | | 0.00 |
| 11. Total (Sum lines B1 thru B10) | | 58,495,065.30 | (.79%) | 58,032,572.75 | 3.09% | 59,826,632.46 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | (753,306.30) | | 1,284,945.00 | | 887,974.84 |
| D. FUND BALANCE | | | | | | |
| 1.Net Beginning Fund Balance(Form 01I, line F1e) | | 18,289,619.39 | | 17,536,313.09 | | 18,821,258.09 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 17,536,313.09 | | 18,821,258.09 | | 19,709,232.93 |
| 3. Components of Ending Fund Balance (Form 01I) | | | | | | |
| a. Nonspendable | 9710-9719 | 80,000.00 | | 80,000.00 | | 80,000.00 |
| b. Restricted | 9740 | | | | | |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| 2. Other Commitments | 9760 | 8,351,201.00 | | 11,787,893.00 | | 13,599,562.00 |
| d. Assigned | 9780 | 1,953,037.00 | | 1,953,037.00 | | 1,953,037.00 |
| 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 | 7,152,075.09 | | 5,000,328.09 | | 3,176,633.93 |
| 2. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 900,000.00 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 17,536,313.09 | | 18,821,258.09 | | 19,709,232.93 |
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 7,152,075.09 | | 5,000,328.09 | | 3,176,633.93 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 900,000.00 |
| (Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted) | | | | | | |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 0.00 | | 0.00 | | 0.00 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| 3. Total Available Reserves (Sum lines E1a thru E2c) | | 7,152,075.09 | | 5,000,328.09 | | 4,076,633.93 |

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.

Adjustment to salaries are attributed to potential on-going expenditures currently funded out of one-time COVID-19 funding. Additional adjustments are for one-time salary and benefit settlements agreements with labor partners.

| 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 | 11,372,918.44 | (7.82%) | 10,483,911.44 | (14.75%) | 8,937,757.44 |
| 3. Other State Revenues | 8300-8599 | 5,911,980.00 | 44.16% | 8,522,862.79 | 2.50% | 8,736,045.49 |
| 4. Other Local Revenues | 8600-8799 | 4,117,568.40 | (.62%) | 4,091,953.20 | 0.00% | 4,091,953.20 |
| 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 | 6,237,967.00 | 6.88% | 6,667,417.06 | 2.90% | 6,861,017.97 |
| 6. Total (Sum lines A1 thru A5c) | | 27,640,433.84 | 7.69% | 29,766,144.49 | (3.83%) | 28,626,774.10 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 5,583,601.28 | | 4,651,686.70 |
| b. Step & Column Adjustment | | | | 75,027.55 | | 76,298.53 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | (1,006,942.13) | | (163,538.79) |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 5,583,601.28 | (16.69%) | 4,651,686.70 | (1.88%) | 4,564,446.44 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 3,185,660.00 | | 3,137,539.00 |
| b. Step & Column Adjustment | | | | 136,209.35 | | 141,419.84 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | (184,330.35) | | (311,084.85) |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 3,185,660.00 | (1.51%) | 3,137,539.00 | (5.41%) | 2,967,873.99 |
| 3. Employee Benefits | 3000-3999 | 6,754,173.00 | (5.14%) | 6,406,785.90 | (3.11%) | 6,207,728.19 |
| 4. Books and Supplies | 4000-4999 | 9,838,745.97 | (1.60%) | 9,681,121.99 | (1.63%) | 9,523,385.36 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 5,625,229.77 | (7.56%) | 5,199,947.42 | (13.35%) | 4,506,003.47 |
| 6. Capital Outlay | 6000-6999 | 540,552.00 | (25.13%) | 404,737.00 | 0.00% | 404,737.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 50,000.00 | 0.00% | 50,000.00 | 0.00% | 50,000.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 912,804.00 | (2.05%) | 894,073.00 | (8.30%) | 819,877.00 |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 65,287.87 | 0.00% | 65,287.87 | 0.00% | 65,287.87 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 10. Other Adjustments (Explain in Section F below) | | | | 0.00 | | 0.00 |
| 11. Total (Sum lines B1 thru B10) | | 32,556,053.89 | (6.34%) | 30,491,178.88 | (4.53%) | 29,109,339.32 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | (4,915,620.05) | | (725,034.39) | | (482,565.22) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01I, line F1e) | | 6,753,126.82 | | 1,837,506.77 | | 1,112,472.38 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 1,837,506.77 | | 1,112,472.38 | | 629,907.16 |
| 3. Components of Ending Fund Balance (Form 01I) | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | 0.00 | | 0.00 |
| b. Restricted | 9740 | 1,837,506.77 | | 1,112,472.38 | | 629,907.16 |
| 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) | | 1,837,506.77 | | 1,112,472.38 | | 629,907.16 |
| 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.

Salary adjustments reflect the expiration of one-time funding and either eliminated or transferred to the unrestricted general fund as potential on-going expenditures.

| 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 | 62,702,901.00 | 3.20% | 64,709,103.00 | 2.49% | 66,319,760.00 |
| 2. Federal Revenues | 8100-8299 | 11,372,918.44 | (7.82%) | 10,483,911.44 | (14.75%) | 8,937,757.44 |
| 3. Other State Revenues | 8300-8599 | 6,758,614.00 | 38.71% | 9,375,066.10 | 2.09% | 9,571,469.76 |
| 4. Other Local Revenues | 8600-8799 | 4,547,759.40 | (.71%) | 4,515,581.70 | (.07%) | 4,512,394.20 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| c. Contributions | 8980-8999 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 6. Total (Sum lines A1 thru A5c) | | 85,382,192.84 | 4.34% | 89,083,662.24 | .29% | 89,341,381.40 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 31,823,843.28 | | 30,857,139.92 |
| b. Step & Column Adjustment | | | | 523,824.47 | | 523,386.52 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | (1,490,527.83) | | 110,302.18 |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 31,823,843.28 | (3.04%) | 30,857,139.92 | 2.05% | 31,490,828.62 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 11,793,205.00 | | 11,544,113.25 |
| b. Step & Column Adjustment | | | | 566,586.60 | | 561,748.57 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | (815,678.35) | | (311,084.85) |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 11,793,205.00 | (2.11%) | 11,544,113.25 | 2.17% | 11,794,776.97 |
| 3. Employee Benefits | 3000-3999 | 21,719,562.00 | (2.87%) | 21,095,322.79 | .50% | 21,201,546.63 |
| 4. Books and Supplies | 4000-4999 | 13,202,595.29 | (1.50%) | 13,005,136.40 | (1.56%) | 12,801,947.24 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 11,295,317.77 | (3.13%) | 10,941,258.42 | (3.43%) | 10,566,091.47 |
| 6. Capital Outlay | 6000-6999 | 1,132,645.00 | (11.99%) | 996,830.00 | 0.00% | 996,830.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 130,000.00 | 0.00% | 130,000.00 | 0.00% | 130,000.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (111,337.02) | 0.00% | (111,337.02) | 0.00% | (111,337.02) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 65,287.87 | 0.00% | 65,287.87 | 0.00% | 65,287.87 |
| 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) | | 91,051,119.19 | (2.78%) | 88,523,751.63 | .47% | 88,935,971.78 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | (5,668,926.35) | | 559,910.61 | | 405,409.62 |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01I, line F1e) | | 25,042,746.21 | | 19,373,819.86 | | 19,933,730.47 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 19,373,819.86 | | 19,933,730.47 | | 20,339,140.09 |
| 3. Components of Ending Fund Balance (Form 01I) | | | | | | |
| a. Nonspendable | 9710-9719 | 80,000.00 | | 80,000.00 | | 80,000.00 |
| b. Restricted | 9740 | 1,837,506.77 | | 1,112,472.38 | | 629,907.16 |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| 2. Other Commitments | 9760 | 8,351,201.00 | | 11,787,893.00 | | 13,599,562.00 |
| d. Assigned | 9780 | 1,953,037.00 | | 1,953,037.00 | | 1,953,037.00 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 7,152,075.09 | | 5,000,328.09 | | 3,176,633.93 |

| 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 | | 900,000.00 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 19,373,819.86 | | 19,933,730.47 | | 20,339,140.09 |
| 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 | 7,152,075.09 | | 5,000,328.09 | | 3,176,633.93 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 900,000.00 |
| d. Negative Restricted Ending Balances (Negative resources 2000-9999) | 979Z | | | 0.00 | | 0.00 |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 0.00 | | 0.00 | | 0.00 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| 3. Total Available Reserves - by Amount (Sum lines E1 thru E2c) | | 7,152,075.09 | | 5,000,328.09 | | 4,076,633.93 |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c) | | 7.86% | | 5.65% | | 4.58% |
| F. RECOMMENDED RESERVES | | | | | | |
| 1. Special Education Pass-through Exclusions | | | | | | |
| For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA): | | | | | | |
| a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? | No | | | | | |
| b. If you are the SELPA AU and are excluding special education pass-through funds: | | | | | | |
| 1. Enter the name(s) of the SELPA(s): | | | | | | |
| 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) | | 0.00 | | 0.00 | | 0.00 |
| 2. District ADA | | | | | | |
| Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections) | | 3,998.90 | | 4,032.12 | | 4,072.23 |
| 3. Calculating the Reserves | | | | | | |
| a. Expenditures and Other Financing Uses (Line B11) | | 91,051,119.19 | | 88,523,751.63 | | 88,935,971.78 |
| 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) | | 91,051,119.19 | | 88,523,751.63 | | 88,935,971.78 |
| 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) | | 2,731,533.58 | | 2,655,712.55 | | 2,668,079.15 |
| 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) | | 2,731,533.58 | | 2,655,712.55 | | 2,668,079.15 |
| h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g) | | YES | | YES | | YES |

## BANNING UNIFIED SCHOOL DISTRICT

| 2022-23 Cash Flow Document<br>*First Interim Report* | | July Actuals | | August Actuals | | September Actuals | | October Actuals | | November Estimated | | December Estimated | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Beginning Cash Balance** | | 22,144,671 | | 20,719,821 | | 17,460,968 | | 24,816,076 | | 27,076,028 | | 33,205,570 | |
| **Revenue** | | | | | | | | | | | | | |
| State Aid | 8010/8019 | 2,097,542 | *4.9%* | 2,099,767 | *4.9%* | 6,712,846 | *15.7%* | 3,769,339 | *8.8%* | 3,775,576 | *8.8%* | 1,553,493 | *3.6%* |
| Deferrals/Adjustments | | 0 | *0.0%* | 0 | *0.0%* | 0 | *0.0%* | 0 | *0.0%* | 0 | *0.0%* | 0 | |
| PY State Aid | 8019 | 0 | *0.0%* | 0 | *0.0%* | 0 | *0.0%* | 0 | *0.0%* | 0 | *0.0%* | 0 | |
| EPA | 8012 | 0 | *0.0%* | 0 | *0.0%* | 2,937,270 | *25.0%* | 0 | *0.0%* | 0 | *0.0%* | 0 | |
| Property Taxes | 8020-8089 | 0 | *0.0%* | 362,519 | *4.4%* | 0 | *0.0%* | 9,292 | *0.1%* | 456,651 | *5.5%* | 1,965,010 | *23.8%* |
| Other | 8090-8099 | 0 | *0.0%* | 0 | *0.0%* | 554 | *-4.2%* | (1,210) | *9.2%* | 0 | *0.0%* | 0 | |
| Federal Revenues | 8100-8299 | 1,192,436 | *10.5%* | 103,191 | *0.9%* | 3,444,670 | *30.3%* | 8,125,204 | *71.4%* | 1,935,546 | *17.0%* | 6,550,801 | *57.6%* |
| Other State Revenue | 8300-8599 | 311,195 | *4.6%* | 262,085 | *3.9%* | 819,496 | *12.1%* | 826,625 | *12.2%* | 4,696,432 | *69.5%* | 152,745 | *2.3%* |
| Other Local Revenue | 8600-8799 | 212,179 | *4.7%* | 476,874 | *10.5%* | 120,633 | *2.7%* | 725,215 | *15.9%* | 307,981 | *6.8%* | 1,350,685 | *29.7%* |
| Cash Borrowing | 9611 | | | | | | | | | | | | |
| TRANs | | | | | | | | | | | | | |
| **Total Revenues** | | 3,813,352 | | 3,304,436 | | 14,035,469 | | 13,454,465 | | 11,172,186 | | 11,572,733 | |
| **Expenditures** | | | | | | | | | | | | | |
| Certificated Salaries | 1000-1999 | 395,063 | *1.2%* | 2,420,747 | *7.6%* | 3,157,780 | *9.9%* | 2,607,899 | *8.2%* | 2,739,426 | *8.6%* | 2,824,654 | *8.9%* |
| Classified Salaries | 2000-2999 | 475,959 | *4.0%* | 872,033 | *7.4%* | 927,922 | *7.9%* | 1,386,824 | *11.8%* | 1,014,501 | *8.6%* | 951,746 | *8.1%* |
| Employee Benefits | 3000-3999 | 809,242 | *3.7%* | 1,354,807 | *6.2%* | 1,411,482 | *6.5%* | 1,603,323 | *7.4%* | 1,421,362 | *6.5%* | 1,475,247 | *6.8%* |
| Books & Supplies | 4000-4999 | 9,927 | *0.1%* | 515,568 | *3.9%* | 269,724 | *2.0%* | 274,557 | *2.1%* | 223,147 | *1.7%* | 808,263 | *6.1%* |
| Services/Oper Expenses | 5000-5999 | 150,621 | *1.3%* | 1,504,135 | *13.3%* | 1,371,263 | *12.1%* | 915,656 | *8.1%* | 385,183 | *3.4%* | 804,449 | *7.1%* |
| Capital Outlay | 6000-6999 | 38,890 | *3.4%* | 91,914 | *8.1%* | 0 | *0.0%* | 16,565 | *1.5%* | 10,679 | *0.9%* | 42,494 | *3.8%* |
| Other Outgo | 7100-7299 | 155,960 | *120.0%* | 2,078 | *1.6%* | 3,741 | *2.9%* | (33,635) | *-25.9%* | 89 | *0.1%* | 12,939 | *10.0%* |
| Direct/Indirect Costs | 7300-7399 | 0 | *0.0%* | 0 | *0.0%* | 0 | *0.0%* | (220,670) | *198.2%* | (72,897) | *65.5%* | 26,033 | *-23.4%* |
| Cost of Issuance | | 0 | | | | | | | | | | | |
| **Total Expenditures** | | 2,035,662 | | 6,761,282 | | 7,141,912 | | 6,550,519 | | 5,721,490 | | 6,945,825 | |
| **Other Sources / Uses** | | | | | | | | | | | | | |
| Interfund Transfers In | 8910-8929 | 0 | *0.0%* | 0 | *0.0%* | 0 | *0.0%* | 0 | *0.0%* | 0 | *0.0%* | 0 | *0.0%* |
| Interfund Transfers Out | 7610-7629 | 0 | *0.0%* | 0 | *0.0%* | 0 | *0.0%* | 0 | *0.0%* | 0 | *0.0%* | 0 | *0.0%* |
| **Total Other Sources / Uses** | | 0 | | 0 | | 0 | | 0 | | 0 | | 0 | |
| **Prior Year Transactions** | | | | | | | | | | | | | |
| Accts Rec/Due Froms | 9200/9310 | 5,755 | *0.1%* | 345,849 | *5.4%* | 493,667 | *7.7%* | 240,330 | *3.7%* | 1,608,084 | *25.0%* | 1,608,084 | *25.0%* |
| Deferred LCFF Revenue | | | | | | | | | | | | | |
| Accts Pay/Due Tos | 9500/9610 | 3,208,295 | *34.9%* | 147,856 | *1.6%* | 32,116 | *0.3%* | 4,884,324 | *53.1%* | 929,238 | *10.1%* | | *0.0%* |
| **Net of Prior Year Transactions** | | (3,202,540) | | 197,993 | | 461,551 | | (4,643,994) | | 678,846 | | 1,608,084 | |
| **Other Adjustments** | | | | | | | | | | | | | |
| **Net Revenue** | | **(1,424,850)** | | **(3,258,853)** | | **7,355,108** | | **2,259,952** | | **6,129,542** | | **6,234,991** | |
| **Ending Cash Balance** | | **20,719,821** | | **17,460,968** | | **24,816,076** | | **27,076,028** | | **33,205,570** | | **39,440,562** | |
| **General Ledger 9110 Object** | | **20,719,821.18** | | | | | | | | | | | |
| ***Difference*** | | ***(0)*** | | ***17,460,968*** | | ***24,816,076*** | | ***27,076,028*** | | ***33,205,570*** | | ***39,440,562*** | |

## BANNING UNIFIED SCHOOL DISTRICT

| 2022-23 Cash Flow Document<br>*First Interim Report* | | January Estimated | | February Estimated | | March Estimated | | April Estimated | | May Estimated | | June Estimated | | Estimated Accrual | | Adjustments | Total | Projected Budget |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Beginning Cash Balance** | | 39,440,562 | | 37,837,944 | | 41,520,161 | | 39,016,888 | | 36,095,218 | | 33,565,635 | | | | | | |
| **Revenue** | | | | | | | | | | | | | | | | | | |
| State Aid | 8010/8019 | 2,968,134 | *6.9%* | 3,109,474 | *7.3%* | 4,961,452 | *11.6%* | 3,109,474 | *7.3%* | 3,109,474 | *7.3%* | 5,563,645 | *13.0%* | | *0.0%* | | 42,830,214 | **42,830,214** |
| Deferrals/Adjustments | | | | | | | | | | | | | | | | | 0 | **0** |
| PY State Aid | 8019 | | | | | | | | | | | | | | | | 0 | **0** |
| EPA | 8012 | 0 | | 5,784,829 | *50.0%* | 0 | | 0 | | 0 | | 2,907,366 | *25.0%* | | | | 11,629,465 | **11,629,465** |
| Property Taxes | 8020-8089 | 731,512 | *8.9%* | 1,666,130 | *20.2%* | 130,450 | *1.6%* | 654,728 | *7.9%* | 164,306 | *1.9%* | 2,115,745 | *25.6%* | | *0.0%* | | 8,256,343 | **8,256,343** |
| Other | 8090-8099 | 0 | | 0 | | 0 | | (12,465) | *95.0%* | 0 | | | | | *0.0%* | | (13,121) | **(13,121)** |
| Federal Revenues | 8100-8299 | 1,075,878 | *9.5%* | (328,677) | *-2.9%* | 92,121 | *0.8%* | 228,596 | *2.0%* | (53,453) | *-0.5%* | 830,223 | *7.3%* | (8,823,617) | *0.0%* | (3,000,000) | 11,372,918 | **11,372,918** |
| Other State Revenue | 8300-8599 | 950,937 | *14.1%* | 335,227 | *5.0%* | 369,696 | *5.5%* | 354,827 | *5.3%* | 500,137 | *7.4%* | 3,179,928 | *47.1%* | (4,500,000) | *0.0%* | (1,500,717) | 6,758,614 | **6,758,614** |
| Other Local Revenue | 8600-8799 | 33,653 | *0.7%* | 739,466 | *16.3%* | 85,953 | *1.9%* | 41,839 | *0.9%* | 272,866 | *6.0%* | 89,916 | *2.0%* | | | 90,500 | 4,547,759 | **4,547,759** |
| Cash Borrowing | 9611 | | | | | | | | | | | | | | | | 0 | |
| TRANs | | | | | | | | | | | | | | | | | 0 | |
| **Total Revenues** | | 5,760,114 | | 11,306,448 | | 5,639,672 | | 4,376,999 | | 3,993,330 | | 14,686,823 | | (13,323,617) | | | 85,382,193 | **85,382,193** |
| **Expenditures** | | | | | | | | | | | | | | | | | | |
| Certificated Salaries | 1000-1999 | 2,596,085 | *8.2%* | 2,801,683 | *8.8%* | 2,889,321 | *9.1%* | 2,949,817 | *9.3%* | 2,792,371 | *8.8%* | 3,022,968 | *9.5%* | 626,030 | *2.0%* | | 31,823,843 | **31,823,843** |
| Classified Salaries | 2000-2999 | 963,067 | *8.2%* | 1,344,091 | *11.4%* | 996,538 | *8.5%* | 1,033,825 | *8.8%* | 1,016,007 | *8.6%* | 685,692 | *5.8%* | 125,000 | *1.1%* | | 11,793,205 | **11,793,205** |
| Employee Benefits | 3000-3999 | 1,474,656 | *6.8%* | 1,242,893 | *5.7%* | 1,482,561 | *6.8%* | 1,501,428 | *6.9%* | 1,462,192 | *6.7%* | 6,335,370 | *29.2%* | 145,000 | *0.7%* | | 21,719,562 | **21,719,562** |
| Books & Supplies | 4000-4999 | 719,775 | *5.5%* | 815,445 | *6.2%* | 3,115,553 | *23.6%* | 868,420 | *6.6%* | 390,958 | *3.0%* | 4,166,749 | *31.6%* | 1,024,510 | *7.8%* | | 13,202,595 | **13,202,595** |
| Services/Oper Expenses | 5000-5999 | 1,205,192 | *10.7%* | 1,546,209 | *13.7%* | 1,078,603 | *9.5%* | 918,630 | *10.3%* | 816,451 | *7.2%* | 348,925 | *3.1%* | 250,000 | *2.2%* | | 11,295,318 | **11,295,318** |
| Capital Outlay | 6000-6999 | 365,194 | *32.2%* | 88,839 | *7.8%* | 449,480 | *39.7%* | (4,631) | *-0.4%* | 9,194 | *0.8%* | 24,028 | *2.1%* | | *0.0%* | | 1,132,645 | **1,132,645** |
| Other Outgo | 7100-7299 | 388,075 | *298.5%* | 9,705 | *7.5%* | (395,145) | *-304.0%* | 9,705 | *7.5%* | 9,705 | *7.5%* | (33,218) | *-25.6%* | | *0.0%* | | 130,000 | **130,000** |
| Direct/Indirect Costs | 7300-7399 | 26,033 | *-23.4%* | 26,033 | *-23.4%* | 26,033 | *-23.4%* | 26,033 | *-23.4%* | 26,033 | *-23.4%* | 26,032 | *-23.4%* | | | | (111,337) | **(111,337)** |
| Cost of Issuance | | | | | | | | | | | | | | | | | | **0** |
| **Total Expenditures** | | 7,738,075 | | 7,874,898 | | 9,642,944 | | 7,303,227 | | 6,522,912 | | 14,576,546 | | 2,170,540 | | | 90,985,831 | **90,985,831** |
| **Other Sources / Uses** | | | | | | | | | | | | | | | | | | |
| Interfund Transfers In | 8910-8929 | 0 | *0.0%* | 0 | *0.0%* | 0 | *0.0%* | 0 | *0.0%* | 0 | *0.0%* | 0 | *0.0%* | 0 | *0.0%* | | 0 | **0** |
| Interfund Transfers Out | 7610-7629 | 0 | *0.0%* | 0 | *0.0%* | 0 | *0.0%* | 0 | *0.0%* | 0 | *0.0%* | 65,288 | *100.0%* | 0 | *0.0%* | | 65,288 | **65,288** |
| **Total Other Sources / Uses** | | 0 | | 0 | | 0 | | 0 | | 0 | | (65,288) | | 0 | | | (65,288) | (65,288) |
| **Prior Year Transactions** | | | | | | | | | | | | | | | | | | |
| Accts Rec/Due Froms | 9200/9310 | 375,343 | *0.1%* | 250,666 | *3.9%* | 1,500,000 | *3.3%* | 4,557 | *0.1%* | 0 | *0.0%* | 0 | *5.8%* | | *0.0%* | | 6,432,336 | **6,432,336** |
| Deferred LCFF Revenue | | | | | | | | | | | | | | | | | 0 | |
| Accts Pay/Due Tos | 9500/9610 | 0 | *0.0%* | 0 | *0.0%* | 0 | *20.0%* | 0 | *0.0%* | 0 | *0.0%* | | *22.6%* | | *0.0%* | | 9,201,829 | **9,201,829** |
| **Net of Prior Year Transactions** | | 375,343 | | 250,666 | | 1,500,000 | | 4,557 | | 0 | | 0 | | 0 | | | (2,769,493) | (2,769,493) |
| **Other Adjustments** | | | | | | | | | | | | | | | | | | |
| **Net Revenue** | | **(1,602,617)** | | **3,682,216** | | **(2,503,272)** | | **(2,921,671)** | | **(2,529,582)** | | **44,989** | | | | | | |
| **Ending Cash Balance** | | **37,837,944** | | **41,520,161** | | **39,016,888** | | **36,095,218** | | **33,565,635** | | **33,610,625** | | | | | | |
| **General Ledger 9110 Object** | | | | | | | | | | | | | | | | | | |
| ***Difference*** | | ***37,837,944*** | | ***41,520,161*** | | ***39,016,888*** | | ***36,095,218*** | | ***33,565,635*** | | ***33,610,625*** | | | | | | |

## BANNING UNIFIED SCHOOL DISTRICT

| 2023-24 Cash Flow Document (6 Months)<br>*First Interim Report* | | July<br>Estimated | | August<br>Estimated | | September<br>Estimated | | October<br>Estimated | | November<br>Estimated | | December<br>Estimated | | Projected<br>Budget |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Beginning Cash Balance** | | 33,610,625 | | 33,610,625 | | 31,027,465 | | 37,888,352 | | 32,809,104 | | 37,330,562 | | |
| **Revenue** | | | | | | | | | | | | | | |
| State Aid | 8010/8019 | 2,097,542 | *4.7%* | 2,099,767 | *4.7%* | 6,712,846 | *15.1%* | 3,769,339 | *8.5%* | 3,775,576 | *8.5%* | 1,553,493 | *3.5%* | **44,521,641** |
| Deferrals/Adjustments | | 0 | *0.0%* | 0 | *0.0%* | 0 | *0.0%* | 0 | *0.0%* | 0 | *0.0%* | 0 | | **0** |
| PY State Aid | 8019 | 0 | *0.0%* | 0 | *0.0%* | 0 | *0.0%* | 0 | *0.0%* | 0 | *0.0%* | 0 | | **0** |
| EPA | 8012 | 0 | *0.0%* | 0 | *0.0%* | 2,937,270 | *25.0%* | 0 | *0.0%* | 0 | *0.0%* | 0 | | **11,989,455** |
| Property Taxes | 8020-8089 | 0 | *0.0%* | 362,519 | *4.4%* | 0 | *0.0%* | 9,292 | *0.1%* | 456,651 | *5.6%* | 1,951,126 | *23.8%* | **8,198,007** |
| Other | 8090-8099 | 0 | *0.0%* | 0 | *0.0%* | 0 | *0.0%* | 0 | *0.0%* | 0 | *0.0%* | 0 | | **0** |
| Federal Revenues | 8100-8299 | 1,192,436 | *11.4%* | 103,191 | *1.0%* | 3,444,670 | *32.9%* | 1,025,124 | *9.8%* | 1,935,546 | *18.5%* | 1,024,125 | *57.6%* | **10,483,911** |
| Other State Revenue | 8300-8599 | 311,195 | *3.3%* | 262,085 | *2.8%* | 819,496 | *8.7%* | 826,625 | *8.8%* | 4,696,432 | *50.1%* | 211,876 | *2.3%* | **9,375,066** |
| Other Local Revenue | 8600-8799 | 212,179 | *4.7%* | 476,874 | *10.6%* | 120,633 | *2.7%* | 725,215 | *16.1%* | 307,981 | *6.8%* | 1,341,128 | *29.7%* | **4,515,582** |
| Cash Borrowing | 9611 | | | | | | | | | | | | | |
| TRANs | | | | | | | | | | | | | | |
| **Total Revenues** | | 3,813,352 | | 3,304,436 | | 14,034,915 | | 6,355,595 | | 11,172,186 | | 6,081,748 | | **89,083,662** |
| **Expenditures** | | | | | | | | | | | | | | |
| Certificated Salaries | 1000-1999 | 395,063 | *0.6%* | 2,420,747 | *4.0%* | 3,157,780 | *5.2%* | 2,607,899 | *4.3%* | 2,739,426 | *4.5%* | 5,401,621 | *8.9%* | **60,857,140** |
| Classified Salaries | 2000-2999 | 475,959 | *4.1%* | 872,033 | *7.6%* | 927,922 | *8.0%* | 1,386,824 | *12.0%* | 1,014,501 | *8.8%* | 931,644 | *8.1%* | **11,544,113** |
| Employee Benefits | 3000-3999 | 809,242 | *3.8%* | 1,354,807 | *6.4%* | 1,411,482 | *6.7%* | 1,603,323 | *7.6%* | 1,421,362 | *6.7%* | 1,432,847 | *6.8%* | **21,095,323** |
| Books & Supplies | 4000-4999 | 9,927 | *0.1%* | 515,568 | *4.0%* | 269,724 | *2.1%* | 274,557 | *2.1%* | 223,147 | *1.7%* | 796,175 | *6.1%* | **13,005,136** |
| Services/Oper Expenses | 5000-5999 | 150,621 | *137.9%* | 1,504,135 | *1376.7%* | 1,371,263 | *1255.1%* | 915,656 | *838.1%* | 385,183 | *352.5%* | 7,781 | *7.1%* | **109,258** |
| Capital Outlay | 6000-6999 | 38,890 | *3.9%* | 91,914 | *9.2%* | 0 | *0.0%* | 16,565 | *1.7%* | 10,679 | *1.1%* | 37,398 | *3.8%* | **996,830** |
| Other Outgo | 7100-7299 | 155,960 | *120.0%* | 2,078 | *1.6%* | 3,741 | *2.9%* | (33,635) | *-25.9%* | 89 | *0.1%* | 12,939 | *10.0%* | **130,000** |
| Direct/Indirect Costs | 7300-7399 | 0 | *0.0%* | 0 | *0.0%* | 0 | *0.0%* | (220,670) | *198.2%* | (72,897) | *65.5%* | 26,033 | *-23.4%* | **(111,337)** |
| Cost of Issuance | | 0 | | | | | | | | | | | | **0** |
| **Total Expenditures** | | 2,035,662 | | 6,761,282 | | 7,141,912 | | 6,550,519 | | 5,721,490 | | 8,646,439 | | **107,626,463** |
| **Other Sources / Uses** | | | | | | | | | | | | | | |
| Interfund Transfers In | 8910-8929 | 0 | *0.0%* | 0 | *0.0%* | 0 | *0.0%* | 0 | *0.0%* | 0 | *0.0%* | 0 | *0.0%* | **0** |
| Interfund Transfers Out | 7610-7629 | 0 | *0.0%* | 0 | *0.0%* | 0 | *0.0%* | 0 | *0.0%* | 0 | *0.0%* | 0 | *0.0%* | **65,288** |
| **Total Other Sources / Uses** | | 0 | | 0 | | 0 | | 0 | | 0 | | 0 | | (65,288) |
| **Prior Year Transactions** | | | | | | | | | | | | | | |
| Accts Rec/Due Froms | 9200/9310 | 749,582 | *11.7%* | 1,021,542 | *15.9%* | | *0.0%* | | *0.0%* | | *0.0%* | | *0.0%* | **6,432,336** |
| Deferred LCFF Revenue | | | | | | | | | | | | | | |
| Accts Pay/Due Tos | 9500/9610 | 3,215,241 | *34.9%* | 147,856 | *1.6%* | 32,116 | *0.3%* | 4,884,324 | *53.1%* | 929,238 | *10.1%* | | *0.0%* | **9,201,829** |
| **Net of Prior Year Transactions** | | (2,465,659) | | 873,686 | | (32,116) | | (4,884,324) | | (929,238) | | 0 | | (2,769,493) |
| **Other Adjustments** | | | | | | | | | | | | | | |
| **Net Revenue** | | **(687,969)** | | **(2,583,160)** | | **6,860,887** | | **(5,079,248)** | | **4,521,458** | | **(2,564,691)** | | |
| **Ending Cash Balance** | | **33,610,625** | | **31,027,465** | | **37,888,352** | | **32,809,104** | | **37,330,562** | | **34,765,871** | | |
| **General Ledger 9110 Object** | | **0.00** | | | | | | | | | | | | |
| ***Difference*** | | ***33,610,625*** | | ***31,027,465*** | | ***37,888,352*** | | ***32,809,104*** | | ***37,330,562*** | | ***34,765,871*** | | |

# Form 11I –
# Fund 11: Adult Education Fund

| Description | Resource Codes | Object Codes | Original Budget (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 | 143,784.00 | 29,514.00 | 143,784.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 142,124.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 142,124.00 | 143,784.00 | 29,514.00 | 143,784.00 | | |
| **B. EXPENDITURES** | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 50,556.00 | 50,556.00 | 13,714.80 | 50,556.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 48,806.00 | 40,684.00 | 11,930.86 | 40,684.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 40,285.00 | 37,814.00 | 11,577.04 | 37,814.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 2,477.00 | 3,369.00 | 0.00 | 3,369.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 4,514.00 | 0.00 | 4,514.00 | 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 | 6,847.00 | 1,330.03 | 6,847.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 142,124.00 | 143,784.00 | 38,552.73 | 143,784.00 | | |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | 0.00 | 0.00 | (9,038.73) | 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 | (9,038.73) | 0.00 | | |
| **F. FUND BALANCE, RESERVES** | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 0.00 | 607.00 | | 607.00 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 0.00 | 607.00 | | 607.00 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 0.00 | 607.00 | | 607.00 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 0.00 | 607.00 | | 607.00 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | 9740 | 0.00 | 607.00 | | 607.00 | | |
| c) Committed | | | | | | | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |
| **LCFF SOURCES** | | | | | | | | |
| LCFF Transfers | | | | | | | | |
| LCFF Transfers - Current Year | | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **FEDERAL REVENUE** | | | | | | | | |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues From Federal Sources | | 8287 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Career and Technical Education | 3500-3599 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 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 | | | | | | | | |
| All Other State Apportionments - Current Year | | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Adult Education Program | 6391 | 8590 | 0.00 | 143,784.00 | 0.00 | 143,784.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 0.00 | 0.00 | 29,514.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 143,784.00 | 29,514.00 | 143,784.00 | 0.00 | 0.0% |
| **OTHER LOCAL REVENUE** | | | | | | | | |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 142,124.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 142,124.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 142,124.00 | 143,784.00 | 29,514.00 | 143,784.00 | | |
| **CERTIFICATED SALARIES** | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 50,556.00 | 50,556.00 | 13,714.80 | 50,556.00 | 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 | | | 50,556.00 | 50,556.00 | 13,714.80 | 50,556.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| **CLASSIFIED SALARIES** | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 18,804.00 | 18,804.00 | 4,807.52 | 18,804.00 | 0.00 | 0.0% |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 42.71 | 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 | 30,002.00 | 21,880.00 | 7,080.63 | 21,880.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 48,806.00 | 40,684.00 | 11,930.86 | 40,684.00 | 0.00 | 0.0% |
| **EMPLOYEE BENEFITS** | | | | | | | | |
| STRS | | 3101-3102 | 9,656.00 | 13,543.00 | 2,619.53 | 13,543.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 12,383.00 | 10,322.00 | 2,696.30 | 10,322.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 4,507.00 | 3,885.00 | 1,069.20 | 3,885.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 8,222.00 | 4,954.00 | 3,729.13 | 4,954.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 500.00 | 459.00 | 124.81 | 459.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 3,663.00 | 3,365.00 | 946.70 | 3,365.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 841.00 | 773.00 | 217.40 | 773.00 | 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 | 513.00 | 513.00 | 173.97 | 513.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 40,285.00 | 37,814.00 | 11,577.04 | 37,814.00 | 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 | 2,477.00 | 3,369.00 | 0.00 | 3,369.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 2,477.00 | 3,369.00 | 0.00 | 3,369.00 | 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 | 3,369.00 | 0.00 | 3,369.00 | 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 | 1,145.00 | 0.00 | 1,145.00 | 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 | 4,514.00 | 0.00 | 4,514.00 | 0.00 | 0.0% |
| **CAPITAL OUTLAY** | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | | | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| Tuition | | | | | | | | |
| 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 | 0.00 | 6,847.00 | 1,330.03 | 6,847.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 0.00 | 6,847.00 | 1,330.03 | 6,847.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 142,124.00 | 143,784.00 | 38,552.73 | 143,784.00 | | |
| **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** | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES | | | | | | | | |
| (a - b + c - d + e) | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Resource | Description | 2022-23 Projected Totals |
|---|---|---|
| 6371 | CalWORKs for ROCP or Adult Education | 607.00 |
| Total, Restricted Balance | | 607.00 |

# Form 12I –
# Fund 12: Child Development Fund

| Description | Resource Codes | Object Codes | Original Budget (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 | 533,915.00 | 533,915.00 | 346,409.00 | 777,253.13 | 243,338.13 | 45.6% |
| 4) Other Local Revenue | | 8600-8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 533,915.00 | 533,915.00 | 346,409.00 | 777,253.13 | | |
| **B. EXPENDITURES** | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 63,061.00 | 63,061.00 | 23,461.16 | 72,061.00 | (9,000.00) | -14.3% |
| 2) Classified Salaries | | 2000-2999 | 308,670.00 | 308,670.00 | 126,441.05 | 337,055.00 | (28,385.00) | -9.2% |
| 3) Employee Benefits | | 3000-3999 | 212,184.00 | 212,184.00 | 82,560.51 | 258,259.00 | (46,075.00) | -21.7% |
| 4) Books and Supplies | | 4000-4999 | 26,400.00 | 26,400.00 | 5,054.40 | 192,978.45 | (166,578.45) | -631.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 605.00 | 2,625.00 | (2,625.00) | New |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299,7400-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 8,471.93 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 610,315.00 | 610,315.00 | 246,594.05 | 862,978.45 | | |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | (76,400.00) | (76,400.00) | 99,814.95 | (85,725.32) | | |
| **D. OTHER FINANCING SOURCES/USES** | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 50,000.00 | 50,000.00 | 0.00 | 65,287.87 | 15,287.87 | 30.6% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 50,000.00 | 50,000.00 | 0.00 | 65,287.87 | | |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (26,400.00) | (26,400.00) | 99,814.95 | (20,437.45) | | |
| **F. FUND BALANCE, RESERVES** | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 31,644.00 | 35,232.99 | | 35,232.99 | 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) | | | 31,644.00 | 35,232.99 | | 35,232.99 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 31,644.00 | 35,232.99 | | 35,232.99 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 5,244.00 | 8,832.99 | | 14,795.54 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | 9740 | 5,244.00 | 14,795.54 | | 14,795.54 | | |
| 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 | (5,962.55) | | 0.00 | | |
| **FEDERAL REVENUE** | | | | | | | | |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title I, Part A, Basic | 3010 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **OTHER STATE REVENUE** | | | | | | | | |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Development Apportionments | | 8530 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Preschool | 6105 | 8590 | 533,915.00 | 533,915.00 | 173,868.00 | 604,712.13 | 70,797.13 | 13.3% |
| All Other State Revenue | All Other | 8590 | 0.00 | 0.00 | 172,541.00 | 172,541.00 | 172,541.00 | New |
| TOTAL, OTHER STATE REVENUE | | | 533,915.00 | 533,915.00 | 346,409.00 | 777,253.13 | 243,338.13 | 45.6% |
| **OTHER LOCAL REVENUE** | | | | | | | | |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 0.00 | 0.00 | 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 | | | | | | | | |
| Child Development Parent Fees | | 8673 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 533,915.00 | 533,915.00 | 346,409.00 | 777,253.13 | | |
| **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 | 63,061.00 | 63,061.00 | 23,461.16 | 72,061.00 | (9,000.00) | -14.3% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 63,061.00 | 63,061.00 | 23,461.16 | 72,061.00 | (9,000.00) | -14.3% |
| **CLASSIFIED SALARIES** | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 255,666.00 | 255,666.00 | 106,272.85 | 281,451.00 | (25,785.00) | -10.1% |
| 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 | 29,742.00 | 29,742.00 | 11,164.08 | 30,842.00 | (1,100.00) | -3.7% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| Other Classified Salaries | | 2900 | 23,262.00 | 23,262.00 | 9,004.12 | 24,762.00 | (1,500.00) | -6.4% |
| TOTAL, CLASSIFIED SALARIES | | | 308,670.00 | 308,670.00 | 126,441.05 | 337,055.00 | (28,385.00) | -9.2% |
| **EMPLOYEE BENEFITS** | | | | | | | | |
| STRS | | 3101-3102 | 12,045.00 | 12,045.00 | 4,481.08 | 13,645.00 | (1,600.00) | -13.3% |
| PERS | | 3201-3202 | 78,311.00 | 78,311.00 | 27,585.92 | 81,631.00 | (3,320.00) | -4.2% |
| OASDI/Medicare/Alternative | | 3301-3302 | 24,841.00 | 24,841.00 | 9,499.38 | 31,436.00 | (6,595.00) | -26.5% |
| Health and Welfare Benefits | | 3401-3402 | 74,062.00 | 74,062.00 | 33,526.32 | 106,662.00 | (32,600.00) | -44.0% |
| Unemployment Insurance | | 3501-3502 | 1,879.00 | 1,879.00 | 710.16 | 2,059.00 | (180.00) | -9.6% |
| Workers' Compensation | | 3601-3602 | 13,782.00 | 13,782.00 | 5,495.47 | 15,132.00 | (1,350.00) | -9.8% |
| OPEB, Allocated | | 3701-3702 | 3,164.00 | 3,164.00 | 1,262.18 | 3,594.00 | (430.00) | -13.6% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 4,100.00 | 4,100.00 | 0.00 | 4,100.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 212,184.00 | 212,184.00 | 82,560.51 | 258,259.00 | (46,075.00) | -21.7% |
| **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 | 26,400.00 | 26,400.00 | 5,054.40 | 192,978.45 | (166,578.45) | -631.0% |
| 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 | | | 26,400.00 | 26,400.00 | 5,054.40 | 192,978.45 | (166,578.45) | -631.0% |
| **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 | 605.00 | 2,625.00 | (2,625.00) | New |
| Communications | | 5900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 0.00 | 0.00 | 605.00 | 2,625.00 | (2,625.00) | New |
| **CAPITAL OUTLAY** | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | | | | |
| Other Transfers Out | | | | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **OTHER OUTGO - TRANSFERS OF INDIRECT COSTS** | | | | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 0.00 | 0.00 | 8,471.93 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 0.00 | 0.00 | 8,471.93 | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 610,315.00 | 610,315.00 | 246,594.05 | 862,978.45 | | |
| **INTERFUND TRANSFERS** | | | | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | | | | |
| From: General Fund | | 8911 | 50,000.00 | 50,000.00 | 0.00 | 65,287.87 | 15,287.87 | 30.6% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 50,000.00 | 50,000.00 | 0.00 | 65,287.87 | 15,287.87 | 30.6% |
| **INTERFUND TRANSFERS OUT** | | | | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **OTHER SOURCES/USES** | | | | | | | | |
| **SOURCES** | | | | | | | | |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **USES** | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES | | | | | | | | |
| (a - b + c - d + e) | | | 50,000.00 | 50,000.00 | 0.00 | 65,287.87 | | |

| Resource | Description | 2022-23 Projected Totals |
|---|---|---|
| 6130 | Child Development: Center-Based Reserve Account | 12,356.74 |
| 9010 | Other Restricted Local | 2,438.80 |
| Total, Restricted Balance | | 14,795.54 |

# Form 17I –

# Fund 17: Special Reserve for Non-Capital Projects Fund

| Description | Resource Codes | Object Codes | Original Budget (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 | 4.14 | | 4.14 | 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 | 4.14 | | 4.14 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 0.00 | 4.14 | | 4.14 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 0.00 | 4.14 | | 4.14 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | 9740 | 0.00 | 0.00 | | 0.00 | | |
| c) Committed | | | | | | | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 4.14 | | 4.14 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |
| **OTHER LOCAL REVENUE** | | | | | | | | |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 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% |
| 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 | | |
| **INTERFUND TRANSFERS** | | | | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | | | | |
| From: General Fund/CSSF | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **INTERFUND TRANSFERS OUT** | | | | | | | | |
| To: General Fund/CSSF | | 7612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **OTHER SOURCES/USES** | | | | | | | | |
| **SOURCES** | | | | | | | | |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **USES** | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | | | | |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES | | | | | | | | |
| (a - b + c - d + e) | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

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

# Form 13I –

# Fund 13: Cafeteria Special Reserve Fund

# (Nutritional Services)

| Description | Resource Codes | Object Codes | Original Budget (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 | 3,182,268.00 | 3,182,268.00 | 292,085.10 | 3,496,595.06 | 314,327.06 | 9.9% |
| 3) Other State Revenue | | 8300-8599 | 276,805.00 | 276,805.00 | 14,447.97 | 647,380.00 | 370,575.00 | 133.9% |
| 4) Other Local Revenue | | 8600-8799 | 23,500.00 | 23,500.00 | 6,900.96 | 23,500.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 3,482,573.00 | 3,482,573.00 | 313,434.03 | 4,167,475.06 | | |
| **B. EXPENDITURES** | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 1,233,317.00 | 1,233,317.00 | 471,814.76 | 1,244,480.00 | (11,163.00) | -0.9% |
| 3) Employee Benefits | | 3000-3999 | 743,438.00 | 743,438.00 | 241,097.84 | 747,922.00 | (4,484.00) | -0.6% |
| 4) Books and Supplies | | 4000-4999 | 1,481,209.00 | 1,481,209.00 | 340,005.54 | 1,697,981.26 | (216,772.26) | -14.6% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 24,609.00 | 24,609.00 | 29,902.93 | 13,000.00 | 11,609.00 | 47.2% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 37,338.44 | 548,547.10 | (548,547.10) | New |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299,7400-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 27,574.40 | 104,490.02 | (104,490.02) | New |
| 9) TOTAL, EXPENDITURES | | | 3,482,573.00 | 3,482,573.00 | 1,147,733.91 | 4,356,420.38 | | |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | 0.00 | 0.00 | (834,299.88) | (188,945.32) | | |
| **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 | (834,299.88) | (188,945.32) | | |
| **F. FUND BALANCE, RESERVES** | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 60,765.00 | 1,188,719.41 | | 1,188,719.41 | 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) | | | 60,765.00 | 1,188,719.41 | | 1,188,719.41 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 60,765.00 | 1,188,719.41 | | 1,188,719.41 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 60,765.00 | 1,188,719.41 | | 999,774.09 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 50,000.00 | 50,000.00 | | 50,000.00 | | |
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | 9740 | 10,765.00 | 1,138,808.51 | | 949,863.19 | | |
| 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 | (89.10) | | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | (89.10) | | |
| **FEDERAL REVENUE** | | | | | | | | |
| Child Nutrition Programs | | 8220 | 3,182,268.00 | 3,182,268.00 | 232,302.60 | 3,430,170.06 | 247,902.06 | 7.8% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 59,782.50 | 66,425.00 | 66,425.00 | New |
| TOTAL, FEDERAL REVENUE | | | 3,182,268.00 | 3,182,268.00 | 292,085.10 | 3,496,595.06 | 314,327.06 | 9.9% |
| **OTHER STATE REVENUE** | | | | | | | | |
| Child Nutrition Programs | | 8520 | 276,805.00 | 276,805.00 | 14,447.97 | 647,380.00 | 370,575.00 | 133.9% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 276,805.00 | 276,805.00 | 14,447.97 | 647,380.00 | 370,575.00 | 133.9% |
| **OTHER LOCAL REVENUE** | | | | | | | | |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 22,000.00 | 22,000.00 | 0.00 | 22,000.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 1,500.00 | 1,500.00 | 73.56 | 1,500.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| 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 | 6,827.40 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 23,500.00 | 23,500.00 | 6,900.96 | 23,500.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 3,482,573.00 | 3,482,573.00 | 313,434.03 | 4,167,475.06 | | |
| **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 | 994,707.00 | 994,707.00 | 377,499.05 | 1,005,158.00 | (10,451.00) | -1.1% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 112,433.00 | 112,433.00 | 39,720.00 | 112,766.00 | (333.00) | -0.3% |
| Clerical, Technical and Office Salaries | | 2400 | 126,177.00 | 126,177.00 | 48,559.07 | 126,556.00 | (379.00) | -0.3% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 6,036.64 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 1,233,317.00 | 1,233,317.00 | 471,814.76 | 1,244,480.00 | (11,163.00) | -0.9% |
| **EMPLOYEE BENEFITS** | | | | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 307,130.00 | 307,130.00 | 93,564.17 | 307,877.00 | (747.00) | -0.2% |
| OASDI/Medicare/Alternative | | 3301-3302 | 96,231.00 | 96,231.00 | 35,612.46 | 97,233.00 | (1,002.00) | -1.0% |
| Health and Welfare Benefits | | 3401-3402 | 252,469.00 | 252,469.00 | 86,549.96 | 254,169.00 | (1,700.00) | -0.7% |
| Unemployment Insurance | | 3501-3502 | 6,289.00 | 6,289.00 | 2,327.66 | 6,304.00 | (15.00) | -0.2% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| Workers' Compensation | | 3601-3602 | 46,128.00 | 46,128.00 | 17,502.26 | 46,748.00 | (620.00) | -1.3% |
| OPEB, Allocated | | 3701-3702 | 10,591.00 | 10,591.00 | 4,024.65 | 10,621.00 | (30.00) | -0.3% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 24,600.00 | 24,600.00 | 1,516.68 | 24,970.00 | (370.00) | -1.5% |
| TOTAL, EMPLOYEE BENEFITS | | | 743,438.00 | 743,438.00 | 241,097.84 | 747,922.00 | (4,484.00) | -0.6% |
| **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 | 92,800.00 | 92,800.00 | 7,751.60 | 112,369.70 | (19,569.70) | -21.1% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 6,783.90 | 9,055.61 | (9,055.61) | New |
| Food | | 4700 | 1,388,409.00 | 1,388,409.00 | 325,470.04 | 1,576,555.95 | (188,146.95) | -13.6% |
| TOTAL, BOOKS AND SUPPLIES | | | 1,481,209.00 | 1,481,209.00 | 340,005.54 | 1,697,981.26 | (216,772.26) | -14.6% |
| **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 | 1,000.00 | 1,000.00 | 211.49 | 1,000.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 816.32 | 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 | 1,775.66 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 1,248.82 | 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 | 23,609.00 | 23,609.00 | 25,850.64 | 12,000.00 | 11,609.00 | 49.2% |
| Communications | | 5900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 24,609.00 | 24,609.00 | 29,902.93 | 13,000.00 | 11,609.00 | 47.2% |
| **CAPITAL OUTLAY** | | | | | | | | |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.00 | 484,885.00 | (484,885.00) | New |
| Equipment | | 6400 | 0.00 | 0.00 | 37,338.44 | 63,662.10 | (63,662.10) | New |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 37,338.44 | 548,547.10 | (548,547.10) | New |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | | | | |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **OTHER OUTGO - TRANSFERS OF INDIRECT COSTS** | | | | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 0.00 | 0.00 | 27,574.40 | 104,490.02 | (104,490.02) | New |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 0.00 | 0.00 | 27,574.40 | 104,490.02 | (104,490.02) | New |
| TOTAL, EXPENDITURES | | | 3,482,573.00 | 3,482,573.00 | 1,147,733.91 | 4,356,420.38 | | |
| **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) | 651,698.03 |
| 5320 | Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements) | 241,906.64 |
| 5340 | Child Nutrition: CCFP Cash in Lieu of Commodities | 56,258.52 |
| Total, Restricted Balance | | 949,863.19 |

# Form 14I –
# Fund 14: Deferred Maintenance Fund

| Description | Resource Codes | Object Codes | Original Budget (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 | 173.47 | 0.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 0.00 | 0.00 | 173.47 | 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 | 29,010.00 | 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 | 29,010.00 | 0.00 | | |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | 0.00 | 0.00 | (28,836.53) | 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 | (28,836.53) | 0.00 | | |
| **F. FUND BALANCE, RESERVES** | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 0.00 | 2,415,325.21 | | 2,415,325.21 | 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 | 2,415,325.21 | | 2,415,325.21 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 0.00 | 2,415,325.21 | | 2,415,325.21 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 0.00 | 2,415,325.21 | | 2,415,325.21 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | 9740 | 0.00 | 0.00 | | 0.00 | | |
| c) Committed | | | | | | | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 2,415,325.21 | | 2,415,325.21 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |
| **LCFF SOURCES** | | | | | | | | |
| LCFF Transfers | | | | | | | | |
| LCFF Transfers - Current Year | | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **OTHER STATE REVENUE** | | | | | | | | |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **OTHER LOCAL REVENUE** | | | | | | | | |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 0.00 | 0.00 | 173.47 | 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 | 173.47 | 0.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 0.00 | 0.00 | 173.47 | 0.00 | | |
| **CLASSIFIED SALARIES** | | | | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **EMPLOYEE BENEFITS** | | | | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **BOOKS AND SUPPLIES** | | | | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 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% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **CAPITAL OUTLAY** | | | | | | | | |
| Land Improvements | | 6170 | 0.00 | 0.00 | 29,010.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 29,010.00 | 0.00 | 0.00 | 0.0% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | | | | |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 29,010.00 | 0.00 | | |
| **INTERFUND TRANSFERS** | | | | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **INTERFUND TRANSFERS OUT** | | | | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **OTHER SOURCES/USES** | | | | | | | | |
| **SOURCES** | | | | | | | | |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **USES** | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

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

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

# Form 20I –

# Fund 20: Special Reserve for Postemployment Benefits

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| **A. REVENUES** | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 1,200.00 | 1,200.00 | 79.60 | 1,200.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 1,200.00 | 1,200.00 | 79.60 | 1,200.00 | | |
| **B. EXPENDITURES** | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299,7400-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | 1,200.00 | 1,200.00 | 79.60 | 1,200.00 | | |
| **D. OTHER FINANCING SOURCES/USES** | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 1,200.00 | 1,200.00 | 79.60 | 1,200.00 | | |
| **F. FUND BALANCE, RESERVES** | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 535,651.00 | 534,732.21 | | 534,732.21 | 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) | | | 535,651.00 | 534,732.21 | | 534,732.21 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 535,651.00 | 534,732.21 | | 534,732.21 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 536,851.00 | 535,932.21 | | 535,932.21 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | 9740 | 0.00 | 0.00 | | 0.00 | | |
| c) Committed | | | | | | | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 536,851.00 | 535,932.21 | | 535,932.21 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |
| **OTHER LOCAL REVENUE** | | | | | | | | |
| Interest | | 8660 | 1,200.00 | 1,200.00 | 79.60 | 1,200.00 | 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% |
| TOTAL, OTHER LOCAL REVENUE | | | 1,200.00 | 1,200.00 | 79.60 | 1,200.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 1,200.00 | 1,200.00 | 79.60 | 1,200.00 | | |
| **INTERFUND TRANSFERS** | | | | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | | | | |
| From: General Fund/CSSF | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **INTERFUND TRANSFERS OUT** | | | | | | | | |
| To: General Fund/CSSF | | 7612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **OTHER SOURCES/USES** | | | | | | | | |
| **SOURCES** | | | | | | | | |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **USES** | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | | | | |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES | | | | | | | | |
| (a - b + c - d + e) | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

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

# Form 21I –
# Fund 21: Building (Bond) Fund

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| **A. REVENUES** | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 6,000.00 | 6,000.00 | 190.49 | 6,000.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 6,000.00 | 6,000.00 | 190.49 | 6,000.00 | | |
| **B. EXPENDITURES** | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 736,922.00 | 736,922.00 | 244,667.94 | 736,922.00 | 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 | | | 736,922.00 | 736,922.00 | 244,667.94 | 736,922.00 | | |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | (730,922.00) | (730,922.00) | (244,477.45) | (730,922.00) | | |
| **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)** | | | (730,922.00) | (730,922.00) | (244,477.45) | (730,922.00) | | |
| **F. FUND BALANCE, RESERVES** | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 730,922.00 | 1,083,277.20 | | 1,083,277.20 | 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) | | | 730,922.00 | 1,083,277.20 | | 1,083,277.20 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 730,922.00 | 1,083,277.20 | | 1,083,277.20 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 0.00 | 352,355.20 | | 352,355.20 | | |
| 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 | 343,334.69 | | 343,334.69 | | |
| 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 | 9,020.51 | | 9,020.51 | | |
| 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 | 6,000.00 | 6,000.00 | 190.49 | 6,000.00 | 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 | | | 6,000.00 | 6,000.00 | 190.49 | 6,000.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 6,000.00 | 6,000.00 | 190.49 | 6,000.00 | | |
| **CLASSIFIED SALARIES** | | | | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **EMPLOYEE BENEFITS** | | | | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **BOOKS AND SUPPLIES** | | | | | | | | |
| 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 | 736,922.00 | 736,922.00 | 244,667.94 | 736,922.00 | 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 | | | 736,922.00 | 736,922.00 | 244,667.94 | 736,922.00 | 0.00 | 0.0% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | | | | |
| Other Transfers Out | | | | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| Repayment of State School Building Fund Aid - Proceeds from Bonds | | 7435 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 736,922.00 | 736,922.00 | 244,667.94 | 736,922.00 | | |
| **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 |
|---|---|---|
| 7710 | State School Facilities Projects | 343,334.69 |
| Total, Restricted Balance | | 343,334.69 |

# Form 25I –
# Fund 25: Capital Facilities Fund

| Description | Resource Codes | Object Codes | Original Budget (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 | 102,000.00 | 102,000.00 | 84,029.94 | 102,000.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 102,000.00 | 102,000.00 | 84,029.94 | 102,000.00 | | |
| **B. EXPENDITURES** | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 25,000.00 | 25,000.00 | 0.00 | 25,000.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 77,000.00 | 77,000.00 | 172,900.00 | 77,000.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299,7400-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 102,000.00 | 102,000.00 | 172,900.00 | 102,000.00 | | |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | 0.00 | 0.00 | (88,870.06) | 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 | (88,870.06) | 0.00 | | |
| **F. FUND BALANCE, RESERVES** | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 0.00 | 1,160,571.93 | | 1,160,571.93 | 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 | 1,160,571.93 | | 1,160,571.93 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 0.00 | 1,160,571.93 | | 1,160,571.93 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 0.00 | 1,160,571.93 | | 1,160,571.93 | | |
| 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 | 1,160,571.93 | | 1,160,571.93 | | |
| 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 | 2,000.00 | 2,000.00 | 174.78 | 2,000.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 100,000.00 | 100,000.00 | 83,855.16 | 100,000.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 102,000.00 | 102,000.00 | 84,029.94 | 102,000.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 102,000.00 | 102,000.00 | 84,029.94 | 102,000.00 | | |
| **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 | 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 | 25,000.00 | 25,000.00 | 0.00 | 25,000.00 | 0.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 25,000.00 | 25,000.00 | 0.00 | 25,000.00 | 0.00 | 0.0% |
| **CAPITAL OUTLAY** | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 77,000.00 | 77,000.00 | 172,900.00 | 77,000.00 | 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 | | | 77,000.00 | 77,000.00 | 172,900.00 | 77,000.00 | 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 | | | 102,000.00 | 102,000.00 | 172,900.00 | 102,000.00 | | |
| **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** | | | | | | | | |
| 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 |
|---|---|---|
| Total, Restricted Balance | | 0.00 |

# Form 35I –

# Fund 35: County School Facilities Fund

| Description | Resource Codes | Object Codes | Original Budget (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 | 1.39 | 0.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 0.00 | 0.00 | 1.39 | 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 | 1.39 | 0.00 | | |
| **D. OTHER FINANCING SOURCES/USES** | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 0.00 | 0.00 | 1.39 | 0.00 | | |
| **F. FUND BALANCE, RESERVES** | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 0.00 | 10,444.24 | | 10,444.24 | 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 | 10,444.24 | | 10,444.24 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 0.00 | 10,444.24 | | 10,444.24 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 0.00 | 10,444.24 | | 10,444.24 | | |
| 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 | 10,422.37 | | 10,422.37 | | |
| 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 | 21.87 | | 21.87 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |
| **FEDERAL REVENUE** | | | | | | | | |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **OTHER STATE REVENUE** | | | | | | | | |
| School Facilities Apportionments | | 8545 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **OTHER LOCAL REVENUE** | | | | | | | | |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 0.00 | 0.00 | 1.39 | 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 | 1.39 | 0.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 0.00 | 0.00 | 1.39 | 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% |
| 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% |

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

| Description | Resource Codes | Object Codes | Original Budget (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 | | | | | | | | |
| Proceeds from Sale/Lease-Purchase of Land/Buildings | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **USES** | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES | | | | | | | | |
| (a - b + c - d + e) | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Resource | Description | 2022-23 Projected Totals |
|---|---|---|
| 7710 | State School Facilities Projects | 10,422.37 |
| Total, Restricted Balance | | 10,422.37 |

# Form 40I –

# Fund 40: Special Reserve for Capital Outlay Projects

| Description | Resource Codes | Object Codes | Original Budget (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 | 214,494.00 | 214,494.00 | 0.00 | 214,494.00 | 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 | 777,960.00 | 777,960.00 | 8,505.89 | 777,960.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 992,454.00 | 992,454.00 | 8,505.89 | 992,454.00 | | |
| **B. EXPENDITURES** | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 109,121.00 | 109,121.00 | 0.00 | 109,121.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 53,889.00 | 53,889.00 | 0.00 | 53,889.00 | 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 | 77,964.00 | 77,964.00 | 1,550.00 | 77,964.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 99,589.00 | 99,589.00 | 0.00 | 99,589.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299,7400-7499 | 751,480.00 | 751,480.00 | 397,507.75 | 751,480.00 | 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 | | | 1,092,043.00 | 1,092,043.00 | 399,057.75 | 1,092,043.00 | | |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | (99,589.00) | (99,589.00) | (390,551.86) | (99,589.00) | | |
| **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)** | | | (99,589.00) | (99,589.00) | (390,551.86) | (99,589.00) | | |
| **F. FUND BALANCE, RESERVES** | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 99,589.00 | 1,505,071.51 | | 1,505,071.51 | 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) | | | 99,589.00 | 1,505,071.51 | | 1,505,071.51 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 99,589.00 | 1,505,071.51 | | 1,505,071.51 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 0.00 | 1,405,482.51 | | 1,405,482.51 | | |
| 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 | 1,004,568.81 | | 1,004,568.81 | | |
| 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 | 400,913.70 | | 400,913.70 | | |
| 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 | 214,494.00 | 214,494.00 | 0.00 | 214,494.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 214,494.00 | 214,494.00 | 0.00 | 214,494.00 | 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 | 750,000.00 | 750,000.00 | 0.00 | 750,000.00 | 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 | 8,364.82 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 3,000.00 | 3,000.00 | 141.07 | 3,000.00 | 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 | 24,960.00 | 24,960.00 | 0.00 | 24,960.00 | 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 | | | 777,960.00 | 777,960.00 | 8,505.89 | 777,960.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 992,454.00 | 992,454.00 | 8,505.89 | 992,454.00 | | |
| **CLASSIFIED SALARIES** | | | | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 109,121.00 | 109,121.00 | 0.00 | 109,121.00 | 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 | | | 109,121.00 | 109,121.00 | 0.00 | 109,121.00 | 0.00 | 0.0% |
| **EMPLOYEE BENEFITS** | | | | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 27,684.00 | 27,684.00 | 0.00 | 27,684.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 8,348.00 | 8,348.00 | 0.00 | 8,348.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 12,391.00 | 12,391.00 | 0.00 | 12,391.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 546.00 | 546.00 | 0.00 | 546.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 4,001.00 | 4,001.00 | 0.00 | 4,001.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 919.00 | 919.00 | 0.00 | 919.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| TOTAL, EMPLOYEE BENEFITS | | | 53,889.00 | 53,889.00 | 0.00 | 53,889.00 | 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 | 77,964.00 | 77,964.00 | 1,550.00 | 77,964.00 | 0.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 77,964.00 | 77,964.00 | 1,550.00 | 77,964.00 | 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 | 99,589.00 | 99,589.00 | 0.00 | 99,589.00 | 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 | | | 99,589.00 | 99,589.00 | 0.00 | 99,589.00 | 0.00 | 0.0% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | | | | |
| Other Transfers Out | | | | | | | | |
| Transfers of Pass-Through Revenues | | | | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 407,480.00 | 407,480.00 | 186,507.75 | 407,480.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 344,000.00 | 344,000.00 | 211,000.00 | 344,000.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 751,480.00 | 751,480.00 | 397,507.75 | 751,480.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 1,092,043.00 | 1,092,043.00 | 399,057.75 | 1,092,043.00 | | |
| **INTERFUND TRANSFERS** | | | | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | | | | |
| From: General Fund/CSSF | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

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

| Resource | Description | 2022-23 Projected Totals |
|---|---|---|
| 9010 | Other Restricted Local | 1,004,568.81 |
| Total, Restricted Balance | | 1,004,568.81 |

# Form 51I –
# Fund 51: Bond Interest Fund

| Description | Resource Codes | Object Codes | Original Budget (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 | 95,381.48 | 0.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 0.00 | 0.00 | 95,381.48 | 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 | 3,664,593.75 | 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 | 3,664,593.75 | 0.00 | | |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | 0.00 | 0.00 | (3,569,212.27) | 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 | (3,569,212.27) | 0.00 | | |
| **F. FUND BALANCE, RESERVES** | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 0.00 | 5,588,770.01 | | 5,588,770.01 | 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 | 5,588,770.01 | | 5,588,770.01 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 0.00 | 5,588,770.01 | | 5,588,770.01 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 0.00 | 5,588,770.01 | | 5,588,770.01 | | |
| 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 | 5,588,770.01 | | 5,588,770.01 | | |
| c) Committed | | | | | | | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |
| **FEDERAL REVENUE** | | | | | | | | |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **OTHER STATE REVENUE** | | | | | | | | |
| Tax Relief Subventions | | | | | | | | |
| Voted Indebtedness Levies | | | | | | | | |
| Homeowners' Exemptions | | 8571 | 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8613 | 0.00 | 0.00 | 65,948.36 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8614 | 0.00 | 0.00 | 20,454.97 | 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 | 8,978.15 | 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 | 95,381.48 | 0.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 0.00 | 0.00 | 95,381.48 | 0.00 | | |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | | | | |
| Debt Service | | | | | | | | |
| Bond Redemptions | | 7433 | 0.00 | 0.00 | 1,690,205.00 | 0.00 | 0.00 | 0.0% |
| Bond Interest and Other Service Charges | | 7434 | 0.00 | 0.00 | 1,974,388.75 | 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 | 3,664,593.75 | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 3,664,593.75 | 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** | | | | | | | | |

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

| Resource | Description | 2022-23 Projected Totals |
|---|---|---|
| 9010 | Other Restricted Local | 5,588,770.01 |
| Total, Restricted Balance | | 5,588,770.01 |

# Form 73I –

# Fund 73: Foundation Private-Purpose Trust Fund

| Description | Resource Codes | Object Codes | Original Budget (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 | 25.00 | 25.00 | 1.88 | 25.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 25.00 | 25.00 | 1.88 | 25.00 | | |
| **B. EXPENSES** | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenses | | 5000-5999 | 25.00 | 25.00 | 0.00 | 25.00 | 0.00 | 0.0% |
| 6) Depreciation and Amortization | | 6000-6999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENSES | | | 25.00 | 25.00 | 0.00 | 25.00 | | |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)** | | | 0.00 | 0.00 | 1.88 | 0.00 | | |
| **D. OTHER FINANCING SOURCES/USES** | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| **E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)** | | | 0.00 | 0.00 | 1.88 | 0.00 | | |
| **F. NET POSITION** | | | | | | | | |
| 1) Beginning Net Position | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 0.00 | 12,596.62 | | 12,596.62 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| c) As of July 1 - Audited (F1a + F1b) | | | 0.00 | 12,596.62 | | 12,596.62 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 0.00 | 12,596.62 | | 12,596.62 | | |
| 2) Ending Net Position, June 30 (E + F1e) | | | 0.00 | 12,596.62 | | 12,596.62 | | |
| Components of Ending Net Position | | | | | | | | |
| a) Net Investment in Capital Assets | | 9796 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted Net Position | | 9797 | 0.00 | 0.00 | | 0.00 | | |
| c) Unrestricted Net Position | | 9790 | 0.00 | 12,596.62 | | 12,596.62 | | |
| **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 | 25.00 | 25.00 | 1.88 | 25.00 | 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 | | | 25.00 | 25.00 | 1.88 | 25.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 25.00 | 25.00 | 1.88 | 25.00 | | |
| **CERTIFICATED SALARIES** | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **CLASSIFIED SALARIES** | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **EMPLOYEE BENEFITS** | | | | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **BOOKS AND SUPPLIES** | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **SERVICES AND OTHER OPERATING EXPENSES** | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 25.00 | 25.00 | 0.00 | 25.00 | 0.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENSES | | | 25.00 | 25.00 | 0.00 | 25.00 | 0.00 | 0.0% |
| **DEPRECIATION AND AMORTIZATION** | | | | | | | | |
| Depreciation Expense | | 6900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Amortization Expense-Lease Assets | | 6910 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, DEPRECIATION AND AMORTIZATION | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENSES | | | 25.00 | 25.00 | 0.00 | 25.00 | | |
| **INTERFUND TRANSFERS** | | | | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **OTHER SOURCES/USES** | | | | | | | | |
| **SOURCES** | | | | | | | | |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **USES** | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

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

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

# Supplemental Forms

- Form AI – Average Daily Attendance
- Form CSI – Criteria & Standards
- Form SIAB – Summary of Interfund Activities - Actuals

| 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) | 4,155.93 | 4,155.93 | 3,998.90 | 4,221.45 | 65.52 | 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)** | 4,155.93 | 4,155.93 | 3,998.90 | 4,221.45 | 65.52 | 2.0% |
| **5. District Funded County Program ADA** | | | | | | |
| a. County Community Schools | 4.29 | 0.00 | 2.91 | 2.91 | 2.91 | 0.0% |
| b. Special Education-Special Day Class | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| c. Special Education-NPS/LCI | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| d. Special Education Extended Year | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380] | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)** | 4.29 | 0.00 | 2.91 | 2.91 | 2.91 | 0.0% |
| **6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)** | 4,160.22 | 4,155.93 | 4,001.81 | 4,224.36 | 68.43 | 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 | ESTIMATED FUNDED ADA Original Budget (A) | ESTIMATED FUNDED ADA Board Approved Operating Budget (B) | ESTIMATED P-2 REPORT ADA Projected Year Totals (C) | ESTIMATED FUNDED ADA Projected Year Totals (D) | DIFFERENCE (Col. D - B) (E) | PERCENTAGE DIFFERENCE (Col. E / B) (F) |
|---|---|---|---|---|---|---|
| **B. COUNTY OFFICE OF EDUCATION** | | | | | | |
| **1. County Program Alternative Education Grant ADA** | | | | | | |
| a. County Group Home and Institution Pupils | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b. Juvenile Halls, Homes, and Camps | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)] | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **2. District Funded County Program ADA** | | | | | | |
| a. County Community Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b. Special Education-Special Day Class | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| c. Special Education-NPS/LCI | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| d. Special Education Extended Year | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380] | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **4. Adults in Correctional Facilities** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **5. County Operations Grant ADA** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)** | | | | | | |

| Description | ESTIMATED FUNDED ADA Original Budget (A) | ESTIMATED FUNDED ADA Board Approved Operating Budget (B) | ESTIMATED P-2 REPORT ADA Projected Year Totals (C) | ESTIMATED FUNDED ADA Projected Year Totals (D) | DIFFERENCE (Col. D - B) (E) | PERCENTAGE DIFFERENCE (Col. E / B) (F) |
|---|---|---|---|---|---|---|
| **C. CHARTER SCHOOL ADA** | | | | | | |
| Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. | | | | | | |
| Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA. | | | | | | |
| **FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.** | | | | | | |
| **1. Total Charter School Regular ADA** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **2. Charter School County Program Alternative Education ADA** | | | | | | |
| a. County Group Home and Institution Pupils | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b. Juvenile Halls, Homes, and Camps | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)] | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **3. Charter School Funded County Program ADA** | | | | | | |
| a. County Community Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b. Special Education-Special Day Class | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| c. Special Education-NPS/LCI | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| d. Special Education Extended Year | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.** | | | | | | |
| **5. Total Charter School Regular ADA** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **6. Charter School County Program Alternative Education ADA** | | | | | | |
| a. County Group Home and Institution Pupils | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b. Juvenile Halls, Homes, and Camps | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)] | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **7. Charter School Funded County Program ADA** | | | | | | |
| a. County Community Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b. Special Education-Special Day Class | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| c. Special Education-NPS/LCI | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| d. Special Education Extended Year | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **f. Total, Charter School Funded County** | | | | | | |

| Description | ESTIMATED FUNDED ADA Original Budget (A) | ESTIMATED FUNDED ADA Board Approved Operating Budget (B) | ESTIMATED P-2 REPORT ADA Projected Year Totals (C) | ESTIMATED FUNDED ADA Projected Year Totals (D) | DIFFERENCE (Col. D - B) (E) | PERCENTAGE DIFFERENCE (Col. E / B) (F) |
|---|---|---|---|---|---|---|
| Program ADA (Sum of Lines C7a through C7e) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

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

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

## CRITERIA AND STANDARDS

**1. CRITERION: Average Daily Attendance**

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

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

### 1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

| Fiscal Year | Budget Adoption Budget (Form 01CS, Item 1A) | First Interim Projected Year Totals (Form AI, Lines A4 and C4) | Percent Change | Status |
|---|---|---|---|---|
| Current Year (2022-23) | | | | |
| District Regular | 4,155.93 | 4,221.45 | | |
| Charter School | 0.00 | 0.00 | | |
| **Total ADA** | **4,155.93** | **4,221.45** | **1.6%** | **Met** |
| 1st Subsequent Year (2023-24) | | | | |
| District Regular | 4,160.00 | 4,133.00 | | |
| Charter School | 0.00 | 0.00 | | |
| **Total ADA** | **4,160.00** | **4,133.00** | **(.6%)** | **Met** |
| 2nd Subsequent Year (2024-25) | | | | |
| District Regular | 4,183.00 | 4,072.00 | | |
| Charter School | 0.00 | 0.00 | | |
| **Total ADA** | **4,183.00** | **4,072.00** | **(2.7%)** | **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 budget adoption 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)

ADA projections were adjusted for a small decrease in enrollment and decrease in ADA% from 93% to 91% as a result of students returning to full in-person instruction.

**2. CRITERION: Enrollment**

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

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

## 2A. Calculating the District's Enrollment Variances

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

| Fiscal Year | Enrollment<br>Budget Adoption<br>(Form 01CS, Item 3B) | Enrollment<br>First Interim<br>CBEDS/Projected | Percent Change | Status |
|---|---|---|---|---|
| Current Year (2022-23) | | | | |
| District Regular | 4,410.00 | 4,396.00 | | |
| Charter School | 0.00 | 0.00 | | |
| **Total Enrollment** | **4,410.00** | **4,396.00** | **(.3%)** | **Met** |
| 1st Subsequent Year (2023-24) | | | | |
| District Regular | 4,410.00 | 4,419.00 | | |
| Charter School | 0.00 | 0.00 | | |
| **Total Enrollment** | **4,410.00** | **4,419.00** | **.2%** | **Met** |
| 2nd Subsequent Year (2024-25) | | | | |
| District Regular | 4,442.00 | 4,465.00 | | |
| Charter School | 0.00 | 0.00 | | |
| **Total Enrollment** | **4,442.00** | **4,465.00** | **.5%** | **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 budget adoption 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. Budget Adoption data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

| Fiscal Year | P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4) | Enrollment CBEDS Actual (Form 01CS, Item 2A) | Historical Ratio of ADA to Enrollment |
|---|---|---|---|
| Third Prior Year (2019-20) | | | |
| District Regular | 4,274 | 4,583 | |
| Charter School | | | |
| **Total ADA/Enrollment** | **4,274** | **4,583** | **93.3%** |
| Second Prior Year (2020-21) | | | |
| District Regular | 4,275 | 4,440 | |
| Charter School | | | |
| **Total ADA/Enrollment** | **4,275** | **4,440** | **96.3%** |
| First Prior Year (2021-22) | | | |
| District Regular | 4,160 | 4,425 | |
| Charter School | 0 | | |
| **Total ADA/Enrollment** | **4,160** | **4,425** | **94.0%** |
| | | Historical Average Ratio: | 94.5% |
| | | **District's ADA to Enrollment Standard (historical average ratio plus 0.5%):** | **95.0%** |

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

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

| Fiscal Year | Estimated P-2 ADA (Form AI, Lines A4 and C4) | Enrollment CBEDS/Projected (Criterion 2, Item 2A) | Ratio of ADA to Enrollment | Status |
|---|---|---|---|---|
| Current Year (2022-23) | | | | |
| District Regular | 3,999 | 4,396 | | |
| Charter School | 0 | 0 | | |
| **Total ADA/Enrollment** | **3,999** | **4,396** | **91.0%** | **Met** |
| 1st Subsequent Year (2023-24) | | | | |
| District Regular | 4,032 | 4,419 | | |
| Charter School | 0 | 0 | | |
| **Total ADA/Enrollment** | **4,032** | **4,419** | **91.2%** | **Met** |
| 2nd Subsequent Year (2024-25) | | | | |
| District Regular | 4,072 | 4,465 | | |
| Charter School | 0 | 0 | | |
| **Total ADA/Enrollment** | **4,072** | **4,465** | **91.2%** | **Met** |

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

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

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

**Explanation:**
(required if NOT met)

**4. CRITERION: LCFF Revenue**

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

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

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

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

| | LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089) | | | |
|---|---|---|---|---|
| Fiscal Year | Budget Adoption (Form 01CS, Item 4B) | First Interim Projected Year Totals | Percent Change | Status |
| Current Year (2022-23) | 59,742,047.00 | 62,716,022.00 | 5.0% | Not Met |
| 1st Subsequent Year (2023-24) | 63,022,236.00 | 64,722,514.00 | 2.7% | Not Met |
| 2nd Subsequent Year (2024-25) | 65,967,846.00 | 66,333,371.00 | .6% | Met |

**4B. Comparison of District LCFF Revenue to the Standard**

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

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

**Explanation:**
(required if NOT met)

Change in funding methodology to include 2021-22 COVID-19 Yield for ADA Relief and three (3) year average increase revenues and not within the standards.

**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) Salaries and Benefits (Form 01, Objects 1000-3999) | Total Expenditures (Form 01, Objects 1000-7499) | Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures |
|---|---|---|---|
| Third Prior Year (2019-20) | 37,655,855.49 | 45,806,175.81 | 82.2% |
| Second Prior Year (2020-21) | 35,536,125.72 | 40,253,853.59 | 88.3% |
| First Prior Year (2021-22) | 38,875,694.00 | 44,789,928.00 | 86.8% |
| | | Historical Average Ratio: | 85.8% |

| | Current Year (2022-23) | 1st Subsequent Year (2023-24) | 2nd Subsequent Year (2024-25) |
|---|---|---|---|
| District's Reserve Standard Percentage (Criterion 10B, Line 4) | 3% | 3% | 3% |
| **District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):** | **82.8% to 88.8%** | **82.8% to 88.8%** | **82.8% to 88.8%** |

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

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

| Fiscal Year | Projected Year Totals - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3) | Total Expenditures (Form 01I, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10) | Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures | Status |
|---|---|---|---|---|
| Current Year (2022-23) | 49,813,176.00 | 58,495,065.30 | 85.2% | Met |
| 1st Subsequent Year (2023-24) | 49,300,564.36 | 58,032,572.75 | 85.0% | Met |
| 2nd Subsequent Year (2024-25) | 50,747,103.60 | 59,826,632.46 | 84.8% | Met |

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

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

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

**Explanation:**
(required if NOT met)

**6. CRITERION: Other Revenues and Expenditures**

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

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

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

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

| Object Range / Fiscal Year | Budget Adoption Budget (Form 01CS, Item 6B) | First Interim Projected Year Totals (Fund 01) (Form MYPI) | Percent Change | Change Is Outside Explanation Range |
|---|---|---|---|---|
| **Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)** | | | | |
| Current Year (2022-23) | 6,154,535.00 | 11,372,918.44 | 84.8% | Yes |
| 1st Subsequent Year (2023-24) | 6,196,961.34 | 10,483,911.44 | 69.2% | Yes |
| 2nd Subsequent Year (2024-25) | 3,710,624.43 | 8,937,757.44 | 140.9% | Yes |

**Explanation:** (required if Yes) Change in Federal revenues outside the standards are attributed to one-time funding.

| Object Range / Fiscal Year | Budget Adoption Budget (Form 01CS, Item 6B) | First Interim Projected Year Totals (Fund 01) (Form MYPI) | Percent Change | Change Is Outside Explanation Range |
|---|---|---|---|---|
| **Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)** | | | | |
| Current Year (2022-23) | 7,129,917.00 | 6,758,614.00 | -5.2% | Yes |
| 1st Subsequent Year (2023-24) | 7,318,021.60 | 9,375,066.10 | 28.1% | Yes |
| 2nd Subsequent Year (2024-25) | 7,466,137.39 | 9,571,469.76 | 28.2% | Yes |

**Explanation:** (required if Yes) Change in State revenues outside the standards are attributed to one-time funding.

| Object Range / Fiscal Year | Budget Adoption Budget (Form 01CS, Item 6B) | First Interim Projected Year Totals (Fund 01) (Form MYPI) | Percent Change | Change Is Outside Explanation Range |
|---|---|---|---|---|
| **Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)** | | | | |
| Current Year (2022-23) | 4,489,529.00 | 4,547,759.40 | 1.3% | No |
| 1st Subsequent Year (2023-24) | 4,482,089.65 | 4,515,581.70 | .7% | No |
| 2nd Subsequent Year (2024-25) | 4,479,340.32 | 4,512,394.20 | .7% | No |

**Explanation:** (required if Yes)

| Object Range / Fiscal Year | Budget Adoption Budget (Form 01CS, Item 6B) | First Interim Projected Year Totals (Fund 01) (Form MYPI) | Percent Change | Change Is Outside Explanation Range |
|---|---|---|---|---|
| **Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)** | | | | |
| Current Year (2022-23) | 5,032,329.00 | 13,202,595.29 | 162.4% | Yes |
| 1st Subsequent Year (2023-24) | 4,223,846.23 | 13,005,136.40 | 207.9% | Yes |
| 2nd Subsequent Year (2024-25) | 4,071,709.39 | 12,801,947.24 | 214.4% | Yes |

**Explanation:** (required if Yes) Change in expenditures outside the standards are attributed to one-time funding.

| Object Range / Fiscal Year | Budget Adoption Budget (Form 01CS, Item 6B) | First Interim Projected Year Totals (Fund 01) (Form MYPI) | Percent Change | Change Is Outside Explanation Range |
|---|---|---|---|---|
| **Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)** | | | | |
| Current Year (2022-23) | 9,823,364.00 | 11,295,317.77 | 15.0% | Yes |
| 1st Subsequent Year (2023-24) | 9,618,792.43 | 10,941,258.42 | 13.7% | Yes |
| 2nd Subsequent Year (2024-25) | 9,636,268.85 | 10,566,091.47 | 9.6% | Yes |

**Explanation:** (required if Yes) Change in expenditures outside the standards are attributed to one-time funding.

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

DATA ENTRY: All data are extracted or calculated.

| Object Range / Fiscal Year | Budget Adoption Budget | First Interim Projected Year Totals | Percent Change | Status |
|---|---|---|---|---|
| **Total Federal, Other State, and Other Local Revenue (Section 6A)** | | | | |
| Current Year (2022-23) | 17,773,981.00 | 22,679,291.84 | 27.6% | Not Met |
| 1st Subsequent Year (2023-24) | 17,997,072.59 | 24,374,559.24 | 35.4% | Not Met |
| 2nd Subsequent Year (2024-25) | 15,656,102.14 | 23,021,621.40 | 47.0% | Not Met |
| **Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)** | | | | |
| Current Year (2022-23) | 14,855,693.00 | 24,497,913.06 | 64.9% | Not Met |
| 1st Subsequent Year (2023-24) | 13,842,638.66 | 23,946,394.82 | 73.0% | Not Met |
| 2nd Subsequent Year (2024-25) | 13,707,978.24 | 23,368,038.71 | 70.5% | Not Met |

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

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

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

**Explanation:** Federal Revenue (linked from 6A if NOT met)

Change in Federal revenues outside the standards are attributed to one-time funding.

**Explanation:** Other State Revenue (linked from 6A if NOT met)

Change in State revenues outside the standards are attributed to one-time funding.

**Explanation:** Other Local Revenue (linked from 6A if NOT met)

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

**Explanation:** Books and Supplies (linked from 6A if NOT met)

Change in expenditures outside the standards are attributed to one-time funding.

**Explanation:** Services and Other Exps (linked from 6A if NOT met)

Change in expenditures outside the standards are attributed to one-time funding.

**7. CRITERION: Facilities Maintenance**

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

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

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

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

| | | Required Minimum Contribution | First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999) | Status |
|---|---|---|---|---|
| 1. | OMMA/RMA Contribution | 2,220,623.16 | 2,423,379.00 | Met |
| 2. | Budget Adoption Contribution (information only) (Form 01CS, Criterion 7) | | 2,220,999.00 | |

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

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

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

**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 reserves[1] as a percentage of total expenditures and other financing uses[2] in any of the current fiscal year or two subsequent fiscal years.

[1]Available 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.

[2]A 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) | 7.9% | 5.6% | 4.6% |
| **District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):** | **2.6%** | **1.9%** | **1.5%** |

**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.

| | Projected Year Totals | | | |
|---|---|---|---|---|
| Fiscal Year | Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C) | Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11) | Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A) | Status |
| Current Year (2022-23) | (753,306.30) | 58,495,065.30 | 1.3% | Met |
| 1st Subsequent Year (2023-24) | 1,284,945.00 | 58,032,572.75 | N/A | Met |
| 2nd Subsequent Year (2024-25) | 887,974.84 | 59,826,632.46 | N/A | Met |

**8C. Comparison of District Deficit Spending to the Standard**

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

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

**Explanation:**
(required if NOT met)

**9. CRITERION: Fund and Cash Balances**

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

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

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

| Fiscal Year | Ending Fund Balance General Fund Projected Year Totals (Form 01I, Line F2 ) (Form MYPI, Line D2) | Status |
|---|---|---|
| Current Year (2022-23) | 19,373,819.86 | Met |
| 1st Subsequent Year (2023-24) | 19,933,730.47 | Met |
| 2nd Subsequent Year (2024-25) | 20,339,140.09 | Met |

**9A-2. Comparison of the District's Ending Fund Balance to the Standard**

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

1a. STANDARD MET - Projected general fund ending balance is positive for the current fiscal year and two subsequent fiscal years.

**Explanation:**
(required if NOT met)

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

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

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

| Fiscal Year | Ending Cash Balance General Fund (Form CASH, Line F, June Column) | Status |
|---|---|---|
| Current Year (2022-23) | 33,640,625.00 | Met |

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

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

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

**Explanation:**
(required if NOT met)

**10. CRITERION: Reserves**

STANDARD: Available reserves[1] for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts[2] as applied to total expenditures and other financing uses[3]:

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.) | 3,998.90 | 4,032.12 | 4,072.23 |
| **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):

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? No
2. If you are the SELPA AU and are excluding special education pass-through funds:

   a. Enter the name(s) of the SELPA(s):

| | Current Year Projected Year Totals (2022-23) | 1st Subsequent Year (2023-24) | 2nd Subsequent Year (2024-25) |
|---|---|---|---|
| b. Special Education Pass-through (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223) | 0.00 | 0.00 | 0.00 |

**10B. Calculating the District's Reserve Standard**

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

| | | Current Year Projected Year Totals (2022-23) | 1st Subsequent Year (2023-24) | 2nd Subsequent Year (2024-25) |
|---|---|---|---|---|
| 1. | Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11) | 91,051,119.19 | 88,523,751.63 | 88,935,971.78 |
| 2. | Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No) | 0.00 | 0.00 | 0.00 |
| 3. | Total Expenditures and Other Financing Uses (Line B1 plus Line B2) | 91,051,119.19 | 88,523,751.63 | 88,935,971.78 |
| 4. | Reserve Standard Percentage Level | 3% | 3% | 3% |
| 5. | Reserve Standard - by Percent (Line B3 times Line B4) | 2,731,533.58 | 2,655,712.55 | 2,668,079.15 |

| | | | | |
|---|---|---|---|---|
| 6. | Reserve Standard - by Amount<br>($75,000 for districts with less than 1,001 ADA, else 0) | 0.00 | 0.00 | 0.00 |
| 7. | **District's Reserve Standard<br>(Greater of Line B5 or Line B6)** | **2,731,533.58** | **2,655,712.55** | **2,668,079.15** |

## 10C. Calculating the District's Available Reserve Amount

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

| Reserve Amounts (Unrestricted resources 0000-1999 except Line 4) | Current Year Projected Year Totals (2022-23) | 1st Subsequent Year (2023-24) | 2nd Subsequent Year (2024-25) |
|---|---|---|---|
| 1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a) | 0.00 | 0.00 | 0.00 |
| 2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b) | 7,152,075.09 | 5,000,328.09 | 3,176,633.93 |
| 3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c) | 0.00 | 0.00 | 900,000.00 |
| 4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d) | 0.00 | 0.00 | 0.00 |
| 5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a) | 0.00 | 0.00 | 0.00 |
| 6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b) | 0.00 | 0.00 | 0.00 |
| 7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c) | 0.00 | 0.00 | 0.00 |
| 8. District's Available Reserve Amount (Lines C1 thru C7) | 7,152,075.09 | 5,000,328.09 | 4,076,633.93 |
| 9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3) | 7.86% | 5.65% | 4.58% |
| **District's Reserve Standard (Section 10B, Line 7):** | **2,731,533.58** | **2,655,712.55** | **2,668,079.15** |
| Status: | Met | Met | Met |

## 10D. Comparison of District Reserve Amount to the Standard

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

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

**Explanation:**
(required if NOT met)

**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since budget adoption that may impact the budget? — No

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

**S2. Use of One-time Revenues for Ongoing Expenditures**

1a. Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent? — No

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

**S3. Temporary Interfund Borrowings**

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

1b. If Yes, identify the interfund borrowings:

Currently, the Unrestricted General Fund temporarily transferred cash to Fund 11: Adult Education and Fund 13: Child Nutrition. These programs are funded based on reimbursements and cash delays require temporary cash relief. It is expected for both funds to repay the general fund before June 30th.

**S4. Contingent Revenues**

1a. Does your district have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)? — No

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

## S5. Contributions

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

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

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

**District's Contributions and Transfers Standard:** **-5.0% to +5.0% or -$20,000 to +$20,000**

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

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

| Description / Fiscal Year | Budget Adoption (Form 01CS, Item S5A) | First Interim Projected Year Totals | Percent Change | Amount of Change | Status |
|---|---|---|---|---|---|
| 1a. **Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)** | | | | | |
| Current Year (2022-23) | (6,035,587.00) | (6,237,967.00) | 3.4% | 202,380.00 | Met |
| 1st Subsequent Year (2023-24) | (6,232,438.72) | 6,667,417.00 | -207.0% | (12,899,855.72) | Not Met |
| 2nd Subsequent Year (2024-25) | (6,523,296.41) | 6,861,018.00 | -205.2% | (13,384,314.41) | Not Met |
| 1b. **Transfers In, General Fund *** | | | | | |
| Current Year (2022-23) | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| 1st Subsequent Year (2023-24) | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| 2nd Subsequent Year (2024-25) | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| 1c. **Transfers Out, General Fund *** | | | | | |
| Current Year (2022-23) | 50,000.00 | 65,287.87 | 30.6% | 15,287.87 | Met |
| 1st Subsequent Year (2023-24) | 50,000.00 | 65,287.87 | 30.6% | 15,287.87 | Met |
| 2nd Subsequent Year (2024-25) | 50,000.00 | 65,287.87 | 30.6% | 15,287.87 | Met |

1d. **Capital Project Cost Overruns**

Have capital project cost overruns occurred since budget adoption that may impact the general fund operational budget? **No**

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

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

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

1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

**Explanation:** (required if NOT met)

Increases costs including salary increases resulted in changes to be outside the standard.

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

**Explanation:** (required if NOT met)

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

**Explanation:**
(required if NOT met)

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

**Project Information:**
(required if YES)

**S6. Long-term Commitments**

Identify all existing and new multiyear commitments[1] and their annual required payment for the current fiscal year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced.

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

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

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

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 budget adoption? — N/A

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

| Type of Commitment | # of Years Remaining | SACS Fund and Object Codes Used For: Funding Sources (Revenues) | SACS Fund and Object Codes Used For: Debt Service (Expenditures) | Principal Balance as of July 1, 2022-23 |
|---|---|---|---|---|
| Capital Leases | | | | |
| Certificates of Participation | 9 | | Fund 40 Special Reserve for Capital Outlay Projects | 1,535,100 |
| General Obligation Bonds | | Fund 51 Bond Interest and Redemption Fund | Fund 51 Bond Interest and Redemption Fund | 62,527,266 |
| Supp Early Retirement Program | 2 | Fund 01 General Fund | Fund 01 General Fund | 315,000 |
| State School Building Loans | | | | |
| Compensated Absences | | Fund 01, 11, 12, & 13 | Fund 01, 11, 12, & 13 | 392,659 |
| Other Long-term Commitments (do not include OPEB): | | | | |
| Clean Renewable Energy Bonds | 20 | Fund 40 Special Reserve for Capital Outlay Projects | Fund 40 Special Reserve for Capital Outlay Projects | 7,215,000 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| TOTAL: | | | | 71,985,025 |

| Type of Commitment (continued) | Prior Year (2021-22) Annual Payment (P & I) | Current Year (2022-23) Annual Payment (P & I) | 1st Subsequent Year (2023-24) Annual Payment (P & I) | 2nd Subsequent Year (2024-25) Annual Payment (P & I) |
|---|---|---|---|---|
| Capital Leases | | | | |
| Certificates of Participation | 172,008 | 172,554 | 162,918 | 172,186 |
| General Obligation Bonds | 4,635,688 | 4,700,038 | 4,914,038 | 5,118,838 |
| Supp Early Retirement Program | 315,000 | 315,000 | 315,000 | 0 |
| State School Building Loans | | | | |
| Compensated Absences | 392,659 | 412,292 | 432,906 | 454,551 |
| Other Long-term Commitments (continued): | | | | |
| Clean Renewable Energy Bonds | 579,345 | 579,211 | 578,561 | 578,368 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

| | | | | |
|---|---|---|---|---|
| Total Annual Payments: | 6,094,700 | 6,179,095 | 6,403,423 | 6,323,943 |
| **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)

Increases in long-term obligations are included in budgeted projections.

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

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

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

No

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

**Explanation:**
(Required if Yes)

## S7. Unfunded Liabilities

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

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

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

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

b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities? Yes

c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?

2 OPEB Liabilities

| | Budget Adoption (Form 01CS, Item S7A) | First Interim |
|---|---|---|
| a. Total OPEB liability | 11,676,235.00 | 11,563,588.00 |
| b. OPEB plan(s) fiduciary net position (if applicable) | 0.00 | 0.00 |
| c. Total/Net OPEB liability (Line 2a minus Line 2b) | 11,676,235.00 | 11,563,588.00 |
| d. Is total OPEB liability based on the district's estimate or an actuarial valuation? | Actuarial | Actuarial |
| e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation. | Jun 30, 2021 | Jun 30, 2022 |

3 OPEB Contributions

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

b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)

| | | |
|---|---|---|
| Current Year (2022-23) | 499,803.00 | 506,461.39 |
| 1st Subsequent Year (2023-24) | 499,352.00 | 506,461.00 |
| 2nd Subsequent Year (2024-25) | 499,352.00 | 506,461.00 |

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

| | | |
|---|---|---|
| Current Year (2022-23) | 332,022.00 | 332,022.00 |
| 1st Subsequent Year (2023-24) | 322,022.00 | 332,022.00 |
| 2nd Subsequent Year (2024-25) | 322,022.00 | 322,022.00 |

d. Number of retirees receiving OPEB benefits

| | | |
|---|---|---|
| Current Year (2022-23) | 22 | 18 |
| 1st Subsequent Year (2023-24) | 23 | 18 |
| 2nd Subsequent Year (2024-25) | 23 | 18 |

4. Comments:

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

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

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

b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities? n/a

c. If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions? n/a

2 Self-Insurance Liabilities

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

3 Self-Insurance Contributions

| | Budget Adoption (Form 01CS, Item S7B) | First Interim |
|---|---|---|
| a. Required contribution (funding) for self-insurance programs | | |
| Current Year (2022-23) | | |
| 1st Subsequent Year (2023-24) | | |
| 2nd Subsequent Year (2024-25) | | |
| b. Amount contributed (funded) for self-insurance programs | | |
| Current Year (2022-23) | | |
| 1st Subsequent Year (2023-24) | | |
| 2nd Subsequent Year (2024-25) | | |

4 Comments:

**S8. Status of Labor Agreements**

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

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

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

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

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

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

**Status of Certificated Labor Agreements as of the Previous Reporting Period**

Were all certificated labor negotiations settled as of budget adoption? Yes

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

If No, continue with section S8A.

**Certificated (Non-management) Salary and Benefit Negotiations**

| | Prior Year (2nd Interim) (2021-22) | Current Year (2022-23) | 1st Subsequent Year (2023-24) | 2nd Subsequent Year (2024-25) |
|---|---|---|---|---|
| Number of certificated (non-management) full-time-equivalent (FTE) positions | 263.0 | 275.0 | 276.0 | 278.0 |

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

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

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

If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled? No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

| | Current Year (2022-23) | 1st Subsequent Year (2023-24) | 2nd Subsequent Year (2024-25) |
|---|---|---|---|
| Is the cost of salary settlement included in the interim and multiyear projections (MYPs)? | | | |
| **One Year Agreement** | | | |
| Total cost of salary settlement | | | |
| % change in salary schedule from prior year | | | |
| or | | | |
| **Multiyear Agreement** | | | |
| Total cost of salary settlement | | | |
| % change in salary schedule from prior year (may enter text, such as "Reopener") | | | |

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

Negotiations Not Settled

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

| | | Current Year (2022-23) | 1st Subsequent Year (2023-24) | 2nd Subsequent Year (2024-25) |
|---|---|---|---|---|
| 7. | Amount included for any tentative salary schedule increases | | | |

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

| | | Current Year (2022-23) | 1st Subsequent Year (2023-24) | 2nd Subsequent Year (2024-25) |
|---|---|---|---|---|
| 1. | Are costs of H&W benefit changes included in the interim and MYPs? | | | |
| 2. | Total cost of H&W benefits | | | |
| 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 Budget Adoption**

| | | | | |
|---|---|---|---|---|
| Are any new costs negotiated since budget adoption for prior year settlements included in the interim? | | | | |
| | If Yes, amount of new costs included in the interim and MYPs | | | |

If Yes, explain the nature of the new costs:

**Certificated (Non-management) Step and Column Adjustments**

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

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

| | | Current Year (2022-23) | 1st Subsequent Year (2023-24) | 2nd Subsequent Year (2024-25) |
|---|---|---|---|---|
| 1. | Are savings from attrition included in the interim and MYPs? | | | |
| 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 budget adoption and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

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

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

**Status of Classified Labor Agreements as of the Previous Reporting Period**

Were all classified labor negotiations settled as of budget adoption? No

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

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 | 248.0 | 252.5 | 252.5 | 252.5 |

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

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

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

If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled? No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting: Sep 14, 2022

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

If Yes, date of Superintendent and CBO certification: Oct 06, 2022

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

If Yes, date of budget revision board adoption: Oct 12, 2022

4. Period covered by the agreement: Begin Date: Jul 01, 2020 End Date: Jun 30, 2022

5. Salary settlement:

| | Current Year (2022-23) | 1st Subsequent Year (2023-24) | 2nd Subsequent Year (2024-25) |
|---|---|---|---|
| Is the cost of salary settlement included in the interim and multiyear projections (MYPs)? | Yes | Yes | No |
| **One Year Agreement** | | | |
| Total cost of salary settlement | 631,348 | (631,348) | |
| % change in salary schedule from prior year | 0.0% | | |
| or | | | |
| **Multiyear Agreement** | | | |
| Total cost of salary settlement | | | |
| % change in salary schedule from prior year (may enter text, such as "Reopener") | | | |

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

A one-time payment of $2,500 per FTE (prorated for part time employees) was negotiated for the Fiscal Year 2022-2023. The removal of this one-time payment is reflected in Fiscal Years 2023-24 and 2024-25.

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 | | | |

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

| | | Current Year (2022-23) | 1st Subsequent Year (2023-24) | 2nd Subsequent Year (2024-25) |
|---|---|---|---|---|
| 1. | Are costs of H&W benefit changes included in the interim and MYPs? | Yes | Yes | |
| 2. | Total cost of H&W benefits | 232,339 | 138,896 | 138,896 |
| 3. | Percent of H&W cost paid by employer | 100.0% | 100.0% | 100.0% |
| 4. | Percent projected change in H&W cost over prior year | | | |

**Classified (Non-management) Prior Year Settlements Negotiated Since Budget Adoption**

| | | | |
|---|---|---|---|
| Are any new costs negotiated since budget adoption for prior year settlements included in the interim? | No | | |
| If Yes, amount of new costs included in the interim and MYPs | | | |

If Yes, explain the nature of the new costs:

**Classified (Non-management) Step and Column Adjustments**

| | | Current Year (2022-23) | 1st Subsequent Year (2023-24) | 2nd Subsequent Year (2024-25) |
|---|---|---|---|---|
| 1. | Are step & column adjustments included in the interim and MYPs? | No | No | No |
| 2. | Cost of step & column adjustments | | | |
| 3. | Percent change in step & column over prior year | | | |

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

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

**Classified (Non-management) - Other**

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

CSEA and District negotiated a one-time off schedule salary payment for Fiscal Year 2022-2023 only.

A one-time increase to the Health and Welfare Hard Cap was also negotiated for $370 for the 2022-23 Fiscal Year as well as a $550 ongoing increase. The CSEA Health & Welfare Hard cap is $12,970 per FTE for the 2022-23 Fiscal Year and is $12,600 for Fiscal Year 2023-24 and 2024-25.

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

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

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

Were all managerial/confidential labor negotiations settled as of budget adoption? Yes

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

If No, continue with section S8C.

**Management/Supervisor/Confidential Salary and Benefit Negotiations**

| | Prior Year (2nd Interim) (2021-22) | Current Year (2022-23) | 1st Subsequent Year (2023-24) | 2nd Subsequent Year (2024-25) |
|---|---|---|---|---|
| Number of management, supervisor, and confidential FTE positions | 42.8 | 42.8 | 42.8 | 42.8 |

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled? No

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

| | | Current Year (2022-23) | 1st Subsequent Year (2023-24) | 2nd Subsequent Year (2024-25) |
|---|---|---|---|---|
| 2. | Salary settlement: | | | |
| | Is the cost of salary settlement included in the interim and multiyear projections (MYPs)? | | | |
| | Total cost of salary settlement | | | |
| | Change in salary schedule from prior year (may enter text, such as "Reopener") | | | |

Negotiations Not Settled

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

| | | Current Year (2022-23) | 1st Subsequent Year (2023-24) | 2nd Subsequent Year (2024-25) |
|---|---|---|---|---|
| 4. | Amount included for any tentative salary schedule increases | | | |

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

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

| **Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)** | | Current Year (2022-23) | 1st Subsequent Year (2023-24) | 2nd Subsequent Year (2024-25) |
|---|---|---|---|---|
| 1. | Are costs of other benefits included in the interim and MYPs? | | | |
| 2. | Total cost of other benefits | | | |
| 3. | Percent change in cost of other benefits over prior year | | | |

**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? | Yes |
| **A3.** | Is enrollment decreasing in both the prior and current fiscal years? | No |
| **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? | Yes |

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

**Comments:**
(optional)

**End of School District First Interim Criteria and Standards Review**

| 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 |
| 01I GENERAL FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | (111,337.02) | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 65,287.87 | | |
| 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 | 6,847.00 | 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 | | | | | 65,287.87 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 13I CAFETERIA SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 104,490.02 | 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 | | | | | | | | |
| 30I STATE SCHOOL BUILDING LEASE/PURCHASE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |

| Description | Direct Costs - Interfund | | Indirect Costs - Interfund | | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|---|---|---|---|---|---|---|---|---|
| | Transfers In 5750 | Transfers Out 5750 | Transfers In 7350 | Transfers Out 7350 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 35I COUNTY SCHOOL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 40I SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 49I CAP PROJ FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 51I BOND INTEREST AND REDEMPTION FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 52I DEBT SVC FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 53I TAX OVERRIDE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 56I DEBT SERVICE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| 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 | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | | | |
| Fund Reconciliation | | | | | | | | |
| 76I WARRANT/PASS-THROUGH FUND | | | | | | | | |

| Description | Direct Costs - Interfund | | Indirect Costs - Interfund | | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|---|---|---|---|---|---|---|---|---|
| | Transfers In 5750 | Transfers Out 5750 | Transfers In 7350 | Transfers Out 7350 | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | | |
| 95I STUDENT BODY FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | | |
| TOTALS | 0.00 | 0.00 | 111,337.02 | (111,337.02) | 65,287.87 | 65,287.87 | | |

# Technical Review Check (TRC)

- Adopted Budget
- Operating Budget
- First Interim

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

**Riverside County**

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

**F** - Fatal (Data must be corrected; an explanation is not allowed)
**W/WC** - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
**O** - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

## IMPORT CHECKS

**CHECKFUND** - (**Fatal**) - All FUND codes must be valid. **Passed**

**CHECKRESOURCE** - (**Warning**) - All RESOURCE codes must be valid. **Passed**

**CHK-RS-LOCAL-DEFINED** - (**Fatal**) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

**CHECKGOAL** - (**Fatal**) - All GOAL codes must be valid. **Passed**

**CHECKFUNCTION** - (**Fatal**) - All FUNCTION codes must be valid. **Passed**

**CHECKOBJECT** - (**Fatal**) - All OBJECT codes must be valid. **Passed**

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

**CHK-FDXRS7690xOB8590** - (**Fatal**) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

**CHK-FUNDxRESOURCE** - (**Warning**) - All FUND and RESOURCE account code combinations should be valid. **Passed**

**CHK-FUNDxGOAL** - (**Warning**) - All FUND and GOAL account code combinations should be valid. **Passed**

**CHK-FUNDxFUNCTION-A** - (**Warning**) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

**CHK-FUNDxFUNCTION-B** - (**Fatal**) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

**CHK-RESOURCExOBJECTA** - (**Warning**) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

**CHK-RESOURCExOBJECTB** - (**Informational**) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: **Exception**

| ACCOUNT FD - RS - PY - GO - FN - OB | RESOURCE | OBJECT | VALUE |
|---|---|---|---|

**CHK-RESOURCExOBJECTB** - (**Informational**) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: **Exception**

| ACCOUNT FD - RS - PY - GO - FN - OB | RESOURCE | OBJECT | VALUE |
|---|---|---|---|
| 01-3182-0-0000-0000-9791 | 3182 | 9791 | ($454,982.60) |
| 01-3182-1-0000-0000-9791 | 3182 | 9791 | $13,875.65 |
| 01-3182-2-0000-0000-9791 | 3182 | 9791 | $422,258.80 |
| 01-3182-9-0000-0000-9791 | 3182 | 9791 | $18,848.15 |

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

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

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

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

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

## GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**EFB-POSITIVE** - (**Warning**) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. NOTE: Negative ending balances in Fund 01 restricted resources will be offset against available reserves calculated in Form 01CSI and Form MYPI, which can negatively affect the criteria and standards. **Exception**

| FUND | RESOURCE | NEG. EFB |
|---|---|---|
| 13 | 0000 | ($89.10) |
| Explanation: The balance will be adjusted and reflected during Second Interim. | | |
| Total of negative resource balances for Fund 13 | | ($89.10) |

**OBJ-POSITIVE** - (**Warning**) - The following objects have a negative balance by resource, by fund: **Exception**

| FUND | RESOURCE | OBJECT | VALUE |
|---|---|---|---|
| 13 | 0000 | 9790 | ($89.10) |
| Explanation: The balance will be adjusted and reflected during Second Interim. | | | |

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

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

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

## SUPPLEMENTAL CHECKS

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

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

## EXPORT VALIDATION CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

**Riverside County**

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

**F** - Fatal (Data must be corrected; an explanation is not allowed)
**W/WC** - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
**O** - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

## IMPORT CHECKS

**CHECKFUND** - (**Fatal**) - All FUND codes must be valid. **Passed**

**CHECKRESOURCE** - (**Warning**) - All RESOURCE codes must be valid. **Passed**

**CHK-RS-LOCAL-DEFINED** - (**Fatal**) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

**CHECKGOAL** - (**Fatal**) - All GOAL codes must be valid. **Passed**

**CHECKFUNCTION** - (**Fatal**) - All FUNCTION codes must be valid. **Passed**

**CHECKOBJECT** - (**Fatal**) - All OBJECT codes must be valid. **Passed**

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

**CHK-FDXRS7690xOB8590** - (**Fatal**) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

**CHK-FUNDxRESOURCE** - (**Warning**) - All FUND and RESOURCE account code combinations should be valid. **Passed**

**CHK-FUNDxGOAL** - (**Warning**) - All FUND and GOAL account code combinations should be valid. **Passed**

**CHK-FUNDxFUNCTION-A** - (**Warning**) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

**CHK-FUNDxFUNCTION-B** - (**Fatal**) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

**CHK-RESOURCExOBJECTA** - (**Warning**) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

**CHK-RESOURCExOBJECTB** - (**Informational**) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**
Explanation: The balance will be adjusted and reflected during Second Interim.

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

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

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

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

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

## GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

## SUPPLEMENTAL CHECKS

## EXPORT VALIDATION CHECKS

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

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

First Interim
Board Approved Operating Budget 2022-23
**Technical Review Checks**
Phase - All
Display - All Technical Checks

**Riverside County**

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

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

**CHECKFUND** - (**Fatal**) - All FUND codes must be valid. **Passed**

**CHECKRESOURCE** - (**Warning**) - All RESOURCE codes must be valid. **Passed**

**CHK-RS-LOCAL-DEFINED** - (**Fatal**) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

**CHECKGOAL** - (**Fatal**) - All GOAL codes must be valid. **Passed**

**CHECKFUNCTION** - (**Fatal**) - All FUNCTION codes must be valid. **Passed**

**CHECKOBJECT** - (**Fatal**) - All OBJECT codes must be valid. **Passed**

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

**CHK-FDXRS7690xOB8590** - (**Fatal**) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

**CHK-FUNDxRESOURCE** - (**Warning**) - All FUND and RESOURCE account code combinations should be valid. **Passed**

**CHK-FUNDxGOAL** - (**Warning**) - All FUND and GOAL account code combinations should be valid. **Passed**

**CHK-FUNDxFUNCTION-A** - (**Warning**) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

**CHK-FUNDxFUNCTION-B** - (**Fatal**) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

**CHK-RESOURCExOBJECTA** - (**Warning**) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

**CHK-RESOURCExOBJECTB** - (**Informational**) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**
Explanation: The balance will be adjusted and reflected during Second Interim.

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

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

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

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

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

## GENERAL LEDGER CHECKS

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

**INTERFD-INDIRECT** - (**Warning**) - Transfers of Indirect Costs - Interfund (Object 7350) do not net to zero for all funds. **Exception**

| FUND | OBJECT 7350 |
|---|---|
| 11 | $6,847.00 |
| Net: | $6,847.00 |

Explanation: The balance will be adjusted and reflected during Second Interim.

**INTERFD-INDIRECT-FN** - (**Warning**) - Transfers of Indirect Costs - Interfund (Object 7350) do not net to zero by function. **Exception**

| FUNCTION | FUND | OBJECT 7350 |
|---|---|---|
| 7210 | 11 | $6,847.00 |
| Net For 7210: | | $6,847.00 |

Explanation: The balance will be adjusted and reflected during Second Interim.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**EFB-POSITIVE** - (**Warning**) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. **Exception**

| FUND | RESOURCE | NEG. EFB |
|---|---|---|
| 12 | 5059 | ($5,962.55) |
| Explanation: The balance will be adjusted and reflected during Second Interim. | | |
| Total of negative resource balances for Fund 12 | | ($5,962.55) |
| 13 | 0000 | ($89.10) |
| Explanation: The balance will be adjusted and reflected during Second Interim. | | |
| Total of negative resource balances for Fund 13 | | ($89.10) |

**OBJ-POSITIVE** - (**Warning**) - The following objects have a negative balance by resource, by fund: **Exception**

| FUND | RESOURCE | OBJECT | VALUE |
|---|---|---|---|
| 12 | 5059 | 9790 | ($5,962.55) |
| Explanation: The balance will be adjusted and reflected during Second Interim. | | | |

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

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

**CEFB-POSITIVE** - (**Warning**) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) are not positive individually by resource, by fund. **Exception**

**CEEB-POSITIVE** - (**Warning**) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) are not positive individually by resource, by fund. **Exception**

| FUND | RESOURCE | OBJECT | VALUE |
|---|---|---|---|
| 13 | 0000 | 9780 | ($89.10) |

Explanation: The balance will be adjusted and reflected during Second Interim.

## SUPPLEMENTAL CHECKS

## EXPORT VALIDATION CHECKS

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

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

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

**Riverside County**

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

**F** - Fatal (Data must be corrected; an explanation is not allowed)
**W/WC** - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
**O** - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

## IMPORT CHECKS

**CHECKFUND** - (**Fatal**) - All FUND codes must be valid. **Passed**

**CHECKRESOURCE** - (**Warning**) - All RESOURCE codes must be valid. **Passed**

**CHK-RS-LOCAL-DEFINED** - (**Fatal**) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

**CHECKGOAL** - (**Fatal**) - All GOAL codes must be valid. **Passed**

**CHECKFUNCTION** - (**Fatal**) - All FUNCTION codes must be valid. **Passed**

**CHECKOBJECT** - (**Fatal**) - All OBJECT codes must be valid. **Passed**

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

**CHK-FDXRS7690xOB8590** - (**Fatal**) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

**CHK-FUNDxRESOURCE** - (**Warning**) - All FUND and RESOURCE account code combinations should be valid. **Passed**

**CHK-FUNDxGOAL** - (**Warning**) - All FUND and GOAL account code combinations should be valid. **Passed**

**CHK-FUNDxFUNCTION-A** - (**Warning**) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

**CHK-FUNDxFUNCTION-B** - (**Fatal**) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

**CHK-RESOURCExOBJECTA** - (**Warning**) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

**CHK-RESOURCExOBJECTB** - (**Informational**) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

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

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

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

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

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

## GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## SUPPLEMENTAL CHECKS

## EXPORT VALIDATION CHECKS

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

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

# End of Financial Report



Banning
UNIFIED SCHOOL DISTRICT