2022-23 SECOND INTERIM FINANCIAL REPORT

March 15, 2023

Presented to the Board of Trustee

Mayra Anguiano, President

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Shelly Ruiz, Trustee

Terrence Davis, Superintendent

Banning
UNIFIED SCHOOL DISTRICT

Submitted by

Eddie Ramos, Director of Fiscal Services

Victor Herrera, Assistant Superintendent, Business 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: March 15, 2023

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

Summary:

The 2022-23 Second 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 First Interim Financial Report approved in December 2022. Included in the Second Interim Financial Report are revisions to 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 various State agencies, publications by School Services of California, and recommendations by the Riverside County Office of Education (RCOE).

Education Code requires for the Second Interim Financial Report to be approved by the Board of Trustees by March 15 of each fiscal year. Actual revenues and expenditures are included as of January 31st in each fund form and compare Second to First Interim.

Future year 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 Second 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 Second Interim
- Form TRC – Technical Review Check (TRC) for Operating Budget (First 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)

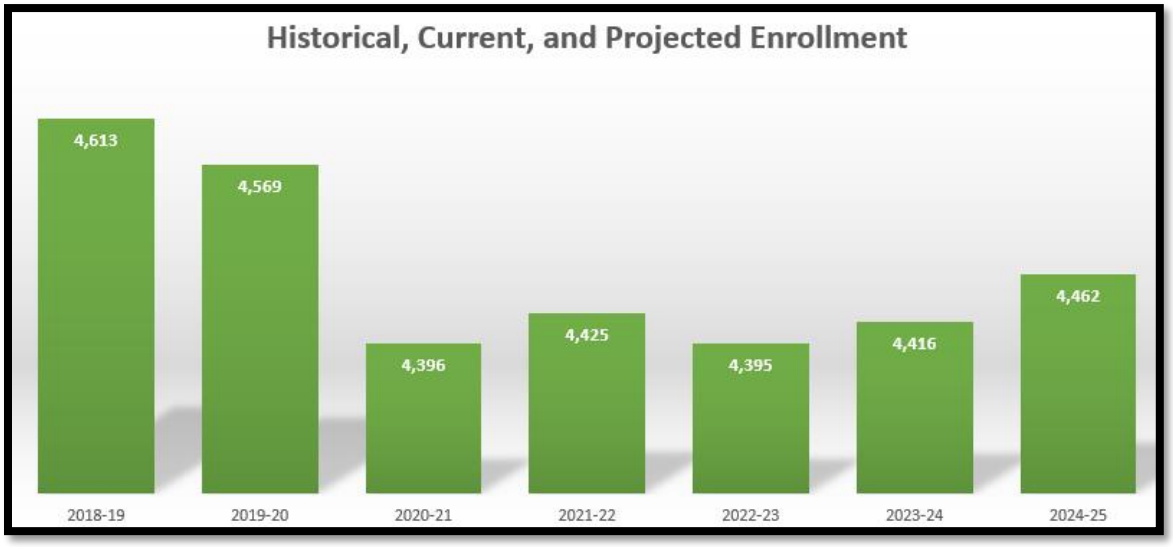
Historically in the Banning Unified School District, students attended school an average of 93%. As a result of the pandemic, students being quarantined and changes in short-term independent study in response to COVID-19, the ADA percentage reported for 2022-23 to the state for P- was 83%. Impacts of the pandemic including a rough flu season have resulted in 90.0% 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

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 fifth birthday is on or before December 2
- 2022-23: Students qualify for TK if fifth birthday is on or before February 2
- 2023-24: Students qualify for TK if fifth birthday is on or before April 2
- 2024-25: Students qualify for TK if 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 $62,409,961. This includes supplemental and concentration funding in the amount of $18,316,975 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 certified unduplicated pupil percentage (UPP) is 90.5% 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 91.9% and projected to decrease to 90.0% by 2023-24. Changes from the UPP resulted in a decrease in Supplemental and Concentration funding of $1,348,758 relative to First Interim.

Total LCFF Revenue of $62,409,936 is funded from three (3) sources:

- **$8,243,226 or 13.2%** - Local property tax receipts Property (secured and unsecured), supplemental and community redevelopment taxes
- **$11,633,512 or 18.6%** - Education Protection Account (EPA) tax collections (Prop. 55)
- **$42,533,198 or 68.2%** - State Aid

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

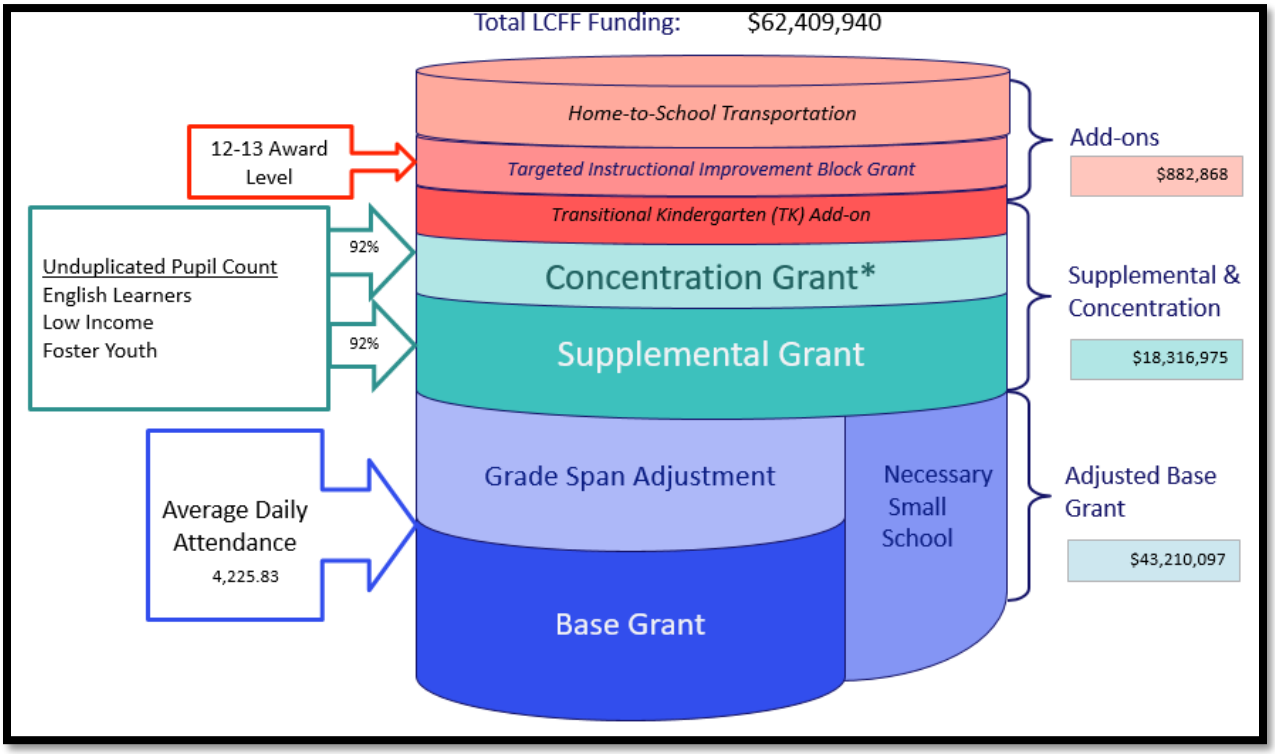
LCFF SUMMARY	2022-23	2023-24	2024-25
Enrollment	4,395	4,416	4,462
P-2 Projected ADA	3,957	3,976	4,016
ADA%	90.0%	90.0%	90.0%
Funded ADA	4,218	4,115	4,017
Method of LCFF Funding	Three-year Average	Three-year Average	Three-year Average
UPP 3-year Average	91.9%	91.4%	90.5%
Supplemental & Concentration Funding	$18,316,975	$19,069,011	$18,927,091
LCFF Funding	**$62,409,936**	**$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



(A four (4) dollar variance resulted from minor adjustment in non-regular education ADA for total LCFF 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 $11,633,513. 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 14th 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.

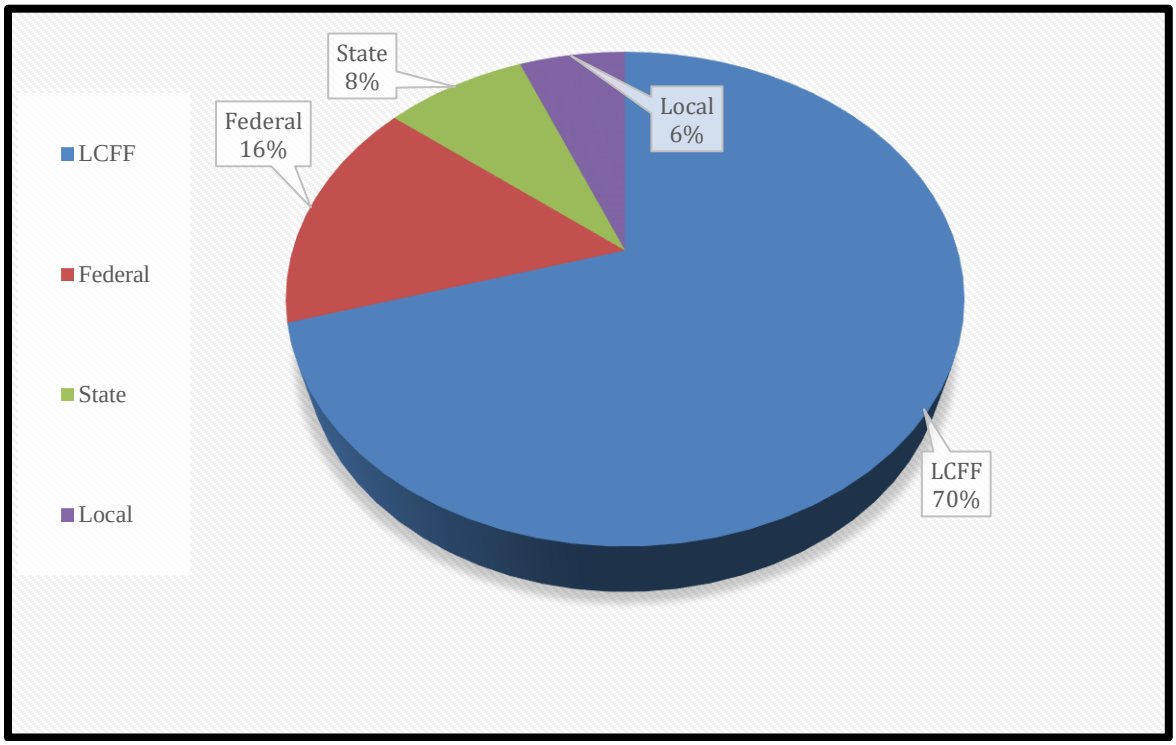
General Fund Combined Revenues:

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 70% 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	$62,409,936	-	$62,409,936
Federal Revenue	122,704	13,536,044	13,658,748
State Revenue	1,355,871	5,859,216	7,215,087
Local Revenue	430,191	4,980,222	5,410,413
Total Revenue	**$64,318,702**	**$24,375,482**	**$88,694,184**

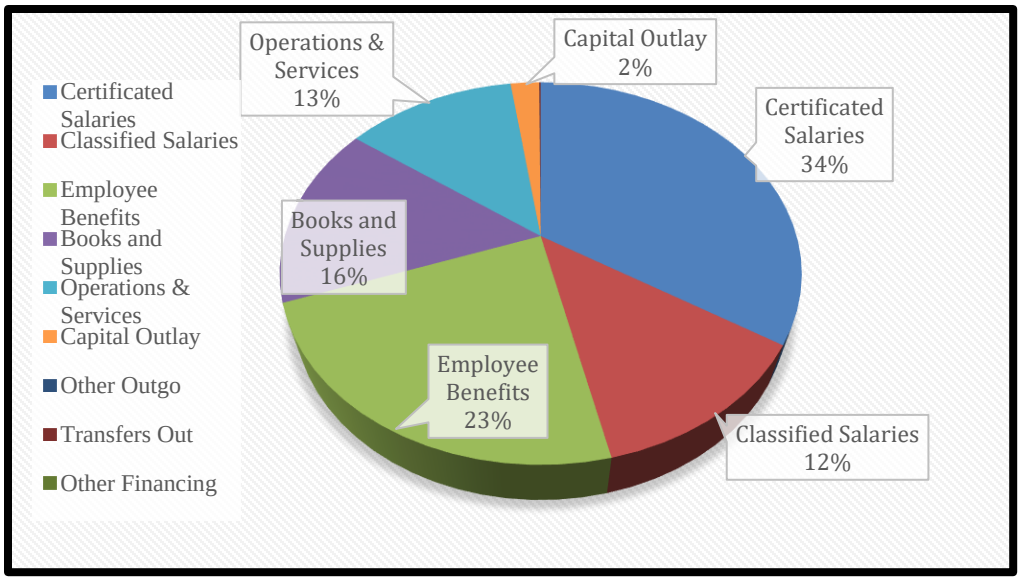


General Fund Combined Expenditures:

Combined expenditures are broken down into the following categories below. Employee salaries and benefits accounted for 70% of total expenditures combined. Typically, this percentage is approximately 80% to 85%; 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	$26,238,242	$5,711,756	$31,949,998
Classified Salaries	8,595,583	3,186,157	11,781,740
Employee Benefits	14,960,586	6,799,747	21,760,333
Books and Supplies	2,726,224	11,931,568	14,657,793
Services and Operations	6,115,705	5,844,632	11,960,337
Capital Outlay	1,420,384	596,474	2,016,858
Other Outgo	(1,364,780)	1,440.,513	75,734
Other Financing Uses	(6,522,731)	6,522,731	-
Total Expenditures	**$52,169,213**	**$42,033,579**	**$94,202,492**



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. Attached to the Narrative is a summary of one-time funding budget amounts for the current and two subsequent fiscal years broken down by fund. The budgetary complexity is magnified with additional funding resources that are on-time in nature must be approached thoroughly and reported routinely for accountability purposes. Provided below is a summary:

Table 4: Additional Funding & Expenditure Budgeted Amounts

Resource	Description	2022-23	2023-24	2024-25
2600	*Expanded Learning Opportunities Program (ELOP)**	*3,950,362*	*1,538,569*	*1,593,034*
3213	Elementary/Secondary School Emergency Relief (ESSER III)	4,595,771	2,500,000	-
3214	ESSER III Learning Loss	901,203	542,759	-
3216	Expanded Learning Opportunities Grant (ELOG) ESSER II	118,730	-	-
3217	Expanded Learning Opportunities Grant (ELOG) GEER II	124,862	-	-
3218	Expanded Learning Opportunities Grant (ELOG) ESSER III	338,373	-	-
3219	Expanded Learning Opportunities Grant (ELOG) ESSER III	182,607	-	-
3305	Special Education Local Assistance	62,018	-	-
3308	Special Education Preschool Grant	11,176	-	-
3327	Special Education Mental Health	195	-	-
5059	State Preschool One-Time Funds	20,437	-	-
5314	Child Nutrition Equipment Assistance Grant	66,425	-	-
5316	Child Nutrition CARES Meal Supplement	76,763	-	-
5460	Child Nutrition CACFP Emergency Operations Reimb.	44,659	-	-
5465	Child Nutrition SNP Emergency Operations Reimb.	260,370	-	-
5466	Child Nutrition Supply Chain Assistance	110,513	-	-
5810	Child Nutrition Federal Grant	3,063	-	-
6053	Child Development Universal Pre-K Planning Grant	174,355	-	-
6130	Child Development Center Based Reserve	-	12,366	-
6266	Educator Effect	296,171	305,895	314,734
6536	Special Education Dispute Prevention	57,491	-	-
6537	Special Education Learning Recovery	349,338	-	-
6371	CalWORKs	-	608	-
7027	Child Nutrition State Supplemental Meal Reimb.	17,530	-	-
7028	Child Nutrition Kitchen Infrastructure	179,815	-	-
7029	Child Nutrition Staff Trainings	10,000	10,344	10,631
7311	Classified Employees Professional Development	29,580	9,026	10,000
7425	Expanded Learning (State ELOG)	713,757	145,701	-
7426	Expanded Learning - Paraprofessionals (ELOG)	190,924	95,436	-
7435	Learning Recovery Grant	-	-	328,631
9023	California Schools Health Air, Plumbing and Efficiency (CalSHAPE)	57,187	-	-
9112	Child Development QRIS Block Grant	2,439	-	-
	Second Interim - Total Additional Restricted Funding	**$12,946,114**	**$5,160,702**	**$8,715,271**

**Currently on-going but a conservative approach was taken should future economic cycles impact State Revenues that could result in funding cuts to programs.*

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.

Changes in Second Interim as Compared to First Interim (Year 1):

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 Second Interim against the current First Interim Approved Operating Budget.

Summary of Major Changes:

- $0.3 decrease in Supplemental and Concentration Funding
- $3.3 million increase in total revenues
    - Recognition of unearned federal and state restricted programs also referred to as carryover
- $3.1 million increase in total expenditures
    - Recognition of federal and state restricted programs expenditures due to carryover

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 $1,030,950 in the Unrestricted General Fund.

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

2021-22 Combined	First Interim Budget (a)	Second Interim Budget (b)	Difference (b) – (a)
LCFF Sources	$62,702,901	$62,409,936	$(292,965)
Federal Revenue	11,372,918	13,658,748	2,285,829
State Revenue	6,758,614	7,215,087	456,473
Local Revenue	4,547,759	5,410,413	862,654
Total Revenues	**85,382,193**	**88,694,184**	**3,311,991**
Salaries and Benefits	65,336,610	65,492,071	155,461
Books and Supplies	13,202,595	14,657,793	8,198,516
Services and Operations	11,295,318	11,960,337	665,019
Capital Outlay	1,132,645	2,016,858	884,213
Other Outgo and Transfers Out	83,951	75,734	(8,217)
Total Expenditures	**91,051,119**	**94,202,792**	**3,151,673**
Net Change to Fund Balance*	(5,764,975)	(5,508,608)	160,318
Beginning Fund Balance	25,042,746	25,042,746	0
Ending Fund Balance	*19,373,820*	*19,373,820*	*(3,956,956)*
Commitments, Nonspendable, and Restricted Balances	10,268,708	10,571,694	302,986
Assignments	1,953,037	2,073,037	120000
Reserve for Economic Uncertainties	**$7,152,075**	**$6,889,407**	**$(262,668)**

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

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	$573,037	$573,037	$573,037
Pending Labor Relations	-	-	-
Attendance Revenue Loss Due to COVID-19	1,500,000	1,500,000	1,500,000
TOTAL	**$2,073,037**	**$2,073,037**	**$2,073,037**
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**	**$13,599,562**

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

Combined Three-year Projections	2022-23	2023-24	2024-25
Revenues	88,694,184	88,990,914	86,847,793
Expenditures	**94,202,792**	**87,054,828**	**86,187,535**
Deficit/Excess	(5,508,608)*	1,936,086	660,258
Beginning Fund Balance	25,042,746	19,534,198	21,470,224
Ending Fund Balance	19,534,138	21,470,224	22,130,482
Components of the Fund Balance	12,644,731	15,750,737	17,737,276
Reserve for Economic Uncertainties (REU)	**6,889,407**	**5,719,487**	**4,393,206**
REU % (REU / Expenditures)	**7.31%**	**6.57%**	**5.10%**
Components Subject to the Reserve Cap (REU + Assignments)	**$8,962,444**	**$7,792,524**	**$6,466,242**
Reserve Cap Percentage (%)	**9.51%**	**8.95%**	**7.50%**

*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 Second Income 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 9.51%, 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 8: Set of Assumptions for Development of the MYP

Assumptions	2022-23	2023-24	2024-25
LCFF COLA + *LCFF Investment*	6.56% *6.70%*	8.13%	3.54%
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%	27.00%	28.10%
State Unemployment Insurance (SUI)	0.50%	0.20%	0.20%
Consumer Price Index (CPI)	6.00%	3.55%	2.77%

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 rates, on-behalf of employees, are subject to change and it is expect for increases for STRS included in projections.

Next Steps:

Final submission of the complete 2022-23 Second Interim Report will be filed with the RCOE by March 17, 2023. 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 was released in January and assumptions utilized for Second Interim are preliminary projections. The District Leadership including its labor partners will be attending the School Services of California (SSCal) Governor's May Revision Budget Workshop late May and gather information pertinent to the development of the 2023-24 Budget which will be presented to the Board of Trustees on or before in June 2023 including Estimated Actuals for the current fiscal year.

Recommendation:

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

2022-23 Second Interim One-time Funding Budgets for Multi-Year Projections

Fund	Resource	Description	2022-23	2023-24	2024-25
01	**2600**	Expanded Learning Opportunities Program (ELOP)	$ 3,950,362	$ 1,538,569	$ 1,593,034
01	**3213**	Elementary/Secondary School Emergency Relief (ESSER III)	4,595,771	2,500,000	-
01	**3214**	Elementary/Secondary School Emergency Relief (ESSER III)	901,203	542,759	-
01	**3216**	Expanded Learning Opportunities Grant (ELOG) ESSER III	118,730	-	-
01	**3217**	Expanded Learning Opportunities Grant (ELOG) GEER II	124,862	-	-
01	**3218**	Expanded Learning Opportunities Grant (ELOG) ESSER III	338,373	-	-
01	**3219**	Expanded Learning Opportunities Grant (ELOG) ESSER III	182,607	-	-
01	**3305**	Special Education Local Assistance	62,018	-	-
01	**3308**	Special Education Preschool Grant	11,176	-	-
01	**3327**	Special Education Mental Health	195	-	-
01	**6266**	Educator Effectiveness Block Grant	296,171	305,895	314,734
01	**6536**	Special Education Dispute Prevention	57,491	-	-
01	**6537**	Special Education Learning Recovery	349,338	-	-
01	**7028**	Child Nutrition Kitchen Infrastructure	179,815	-	-
01	**7029**	Child Nutrition Staff Trainings	10,000	10,344	10,631
01	**7311**	Classified Employees Professional Development	29,580	9,026	10,000
01	**7425**	Expanded Learning (State ELOG)	713,757	145,701	-
01	**7426**	Expanded Learning - Paraprofessionals (ELOG)	190,924	95,436	-
01	**7435**	Learning Recovery Grant	-	-	328,631
01	**9023**	California Schools Health Air, Plumbing and Efficiency (CalSHAPE)	57,187	-	-
Fund 01		*Additional Restricted One-time Funding Subtotal*	*12,169,560*	*5,147,729*	*2,257,030*
12	**5059**	State Preschool One-Time Funds	20,437	-	-
12	**6053**	Child Development Universal Pre-Kindergarten Planning Grant	174,355	-	-
12	**9112**	Child Development QRIS Block Grant	2,439	-	-
Fund 12		*Additional Restricted One-time Funding Subtotal*	*197,231*	-	-
13	**5314**	Child Nutrition Equipment Assistance Grant	66,425	-	-
13	**5316**	Child Nutrition CARES Meal Supplement	76,763	-	-
13	**5460**	Child Nutrition CACFP Emergency Operations Reimbursement	44,659	-	-
13	**5465**	Child Nutrition SNP Emergency Operations Reimbursement	260,370	-	-
13	**5466**	Child Nutrition Supply Chain Assistance	110,513	-	-
13	**5810**	Child Nutrition Federal Grant	3,063	-	-
13	**7027**	Child Nutrition State Supplemental Meal Reimbursement	17,530	-	-
Fund 13		*Additional Restricted One-time Funding Subtotal*	*579,323*	-	-
		Additional Restricted One-time Funding Subtotal	**$ 12,946,114**	**$ 10,295,457**	**$ 8,715,271**

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: March 15, 2023 Signed: _____

President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

X POSITIVE CERTIFICATION

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

_____ QUALIFIED CERTIFICATION

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

_____ NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Victor Herrera Telephone: 951-663-3798

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

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

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	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	62,702,901.00	35,680,987.09	62,409,936.00	(292,965.00)	-0.5%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	122,703.80	122,703.80	New
3) Other State Revenue		8300-8599	828,974.00	846,634.00	409,257.97	1,355,871.00	509,237.00	60.1%
4) Other Local Revenue		8600-8799	423,191.00	430,191.00	674,075.37	430,191.00	0.00	0.0%
5) TOTAL, REVENUES			60,981,554.00	63,979,726.00	36,764,320.43	64,318,701.80		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	25,673,640.00	26,238,242.00	13,178,531.80	26,238,242.00	0.00	0.0%
2) Classified Salaries		2000-2999	7,918,757.00	8,606,545.00	4,547,329.47	8,595,583.00	10,962.00	0.1%
3) Employee Benefits		3000-3999	14,308,664.00	14,964,755.00	7,255,134.73	14,960,586.00	4,169.00	0.0%
4) Books and Supplies		4000-4999	2,739,545.00	3,372,223.32	834,813.69	2,726,224.41	645,998.91	19.2%
5) Services and Other Operating Expenditures		5000-5999	5,419,752.00	5,658,501.00	2,571,830.36	6,115,704.80	(457,203.80)	-8.1%
6) Capital Outlay		6000-6999	454,270.00	592,093.00	0.00	1,420,384.00	(828,291.00)	-139.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	80,000.00	80,000.00	195,779.38	80,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(841,372.00)	(1,137,279.02)	(593,134.43)	(1,444,779.57)	307,500.55	-27.0%
9) TOTAL, EXPENDITURES			55,753,256.00	58,375,080.30	27,990,285.00	58,691,944.64		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,228,298.00	5,604,645.70	8,774,035.43	5,626,757.16		
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)	(6,237,967.00)	0.00	(6,522,731.33)	(284,764.33)	4.6%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,035,587.00)	(6,237,967.00)	0.00	(6,522,731.33)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(807,289.00)	(633,321.30)	8,774,035.43	(895,974.17)		
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	17,656,298.09		17,393,645.22		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	10,000.00	50,000.00		50,000.00		
Stores		9712	8,100.00	30,000.00		30,000.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	7,939,700.00	8,351,201.00		8,351,201.13		
d) Assigned								
Other Assignments		9780	2,899,989.00	1,953,037.00		2,073,036.72		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	5,021,545.00	7,272,060.09		6,889,407.37		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	41,106,828.00	42,830,214.00	23,072,964.00	42,533,202.00	(297,012.00)	-0.7%
Education Protection Account State Aid - Current Year		8012	10,823,009.00	11,629,465.00	5,874,541.00	11,633,512.00	4,047.00	0.0%
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	69,127.00	35,155.90	69,127.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	7,068,058.00	8,065,730.00	4,799,096.68	8,065,730.00	0.00	0.0%
Unsecured Roll Taxes		8042	318,988.00	375,897.00	374,072.38	375,897.00	0.00	0.0%
Prior Years' Taxes		8043	469,968.00	394,246.00	394,245.87	394,246.00	0.00	0.0%
Supplemental Taxes		8044	133,802.00	205,761.00	114,531.39	205,761.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(820,222.00)	(1,122,311.00)	(141,583.89)	(1,122,311.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	565,270.00	267,893.00	1,162,631.76	267,893.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			59,742,047.00	62,716,022.00	35,681,643.09	62,423,057.00	(292,965.00)	-0.5%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	(4.00)	(4.00)	New
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)	(13,121.00)	(656.00)	(13,117.00)	4.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			59,729,389.00	62,702,901.00	35,680,987.09	62,409,936.00	(292,965.00)	-0.5%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	122,703.80	122,703.80	New
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	122,703.80	122,703.80	New
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	162,206.00	162,206.00	162,206.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	624,935.00	669,428.00	241,693.47	669,428.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
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	5,358.50	524,237.00	509,237.00	3,394.9%
TOTAL, OTHER STATE REVENUE			828,974.00	846,634.00	409,257.97	1,355,871.00	509,237.00	60.1%
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	69,334.58	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	370,191.00	604,740.79	370,191.00	0.00	0.0%
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	430,191.00	674,075.37	430,191.00	0.00	0.0%
TOTAL, REVENUES			60,981,554.00	63,979,726.00	36,764,320.43	64,318,701.80	338,975.80	0.5%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	21,027,300.00	21,591,902.00	10,505,226.47	21,591,902.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	1,559,593.00	1,559,593.00	934,372.04	1,559,593.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	2,971,073.00	2,971,073.00	1,670,457.91	2,971,073.00	0.00	0.0%
Other Certificated Salaries		1900	115,674.00	115,674.00	68,475.38	115,674.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			25,673,640.00	26,238,242.00	13,178,531.80	26,238,242.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	352,010.00	983,358.00	211,067.70	983,358.00	0.00	0.0%
Classified Support Salaries		2200	2,704,628.00	2,675,921.00	1,641,174.96	2,675,921.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	848,241.00	848,241.00	380,128.64	848,241.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	3,096,367.00	3,181,514.00	1,674,197.45	3,170,552.00	10,962.00	0.3%
Other Classified Salaries		2900	917,511.00	917,511.00	640,760.72	917,511.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			7,918,757.00	8,606,545.00	4,547,329.47	8,595,583.00	10,962.00	0.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	4,803,098.00	4,993,155.00	2,351,568.61	4,993,155.00	0.00	0.0%
PERS		3201-3202	1,931,311.00	1,855,276.00	942,679.96	1,852,495.00	2,781.00	0.1%
OASDI/Medicare/Alternative		3301-3302	994,148.00	848,810.00	535,358.42	847,971.00	839.00	0.1%
Health and Welfare Benefits		3401-3402	4,526,611.00	5,265,929.00	2,419,553.29	5,265,929.00	0.00	0.0%
Unemployment Insurance		3501-3502	168,649.00	167,532.00	86,638.76	167,478.00	54.00	0.0%
Workers' Compensation		3601-3602	1,236,886.00	1,228,922.00	653,044.70	1,228,520.00	402.00	0.0%
OPEB, Allocated		3701-3702	409,011.00	407,287.00	128,693.60	407,194.00	93.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	238,950.00	197,844.00	137,597.39	197,844.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			14,308,664.00	14,964,755.00	7,255,134.73	14,960,586.00	4,169.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	15,000.00	0.00	134,525.45	0.00	0.00	0.0%
Books and Other Reference Materials		4200	21,400.00	21,900.00	4,493.47	21,900.00	0.00	0.0%
Materials and Supplies		4300	2,634,745.00	3,241,840.32	628,305.23	2,594,341.41	647,498.91	20.0%
Noncapitalized Equipment		4400	68,400.00	108,483.00	67,489.54	109,983.00	(1,500.00)	-1.4%

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)
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,739,545.00	3,372,223.32	834,813.69	2,726,224.41	645,998.91	19.2%
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	199,925.00	122,445.87	204,425.00	(4,500.00)	-2.3%
Dues and Memberships		5300	130,130.00	137,760.00	49,849.80	128,260.00	9,500.00	6.9%
Insurance		5400-5450	444,200.00	400,000.00	493,211.00	400,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,629,000.00	1,664,000.00	706,156.37	1,854,000.00	(190,000.00)	-11.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	548,662.00	568,662.00	231,929.10	578,662.00	(10,000.00)	-1.8%
Transfers of Direct Costs		5710	(260,094.00)	(392,293.00)	0.00	(392,293.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,280,589.00	2,574,447.00	839,229.11	2,836,650.80	(262,203.80)	-10.2%
Communications		5900	506,000.00	506,000.00	129,009.11	506,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,419,752.00	5,658,501.00	2,571,830.36	6,115,704.80	(457,203.80)	-8.1%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	509,236.00	(509,236.00)	New
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	349,000.00	105,270.00	23.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	137,823.00	0.00	562,148.00	(424,325.00)	-307.9%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			454,270.00	592,093.00	0.00	1,420,384.00	(828,291.00)	-139.9%
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	80,000.00	80,000.00	22,861.00	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	172,918.38	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			80,000.00	80,000.00	195,779.38	80,000.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(841,372.00)	(1,032,789.00)	(507,785.11)	(1,299,956.33)	267,167.33	-25.9%
Transfers of Indirect Costs - Interfund		7350	0.00	(104,490.02)	(85,349.32)	(144,823.24)	40,333.22	-38.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(841,372.00)	(1,137,279.02)	(593,134.43)	(1,444,779.57)	307,500.55	-27.0%
TOTAL, EXPENDITURES			55,753,256.00	58,375,080.30	27,990,285.00	58,691,944.64	(316,864.34)	-0.5%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
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)	(6,237,967.00)	0.00	(6,522,731.33)	(284,764.33)	4.6%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(6,035,587.00)	(6,237,967.00)	0.00	(6,522,731.33)	(284,764.33)	4.6%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(6,035,587.00)	(6,237,967.00)	0.00	(6,522,731.33)	(284,764.33)	4.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	13,048,179.57	14,826,957.60	13,536,043.82	487,864.25	3.7%
3) Other State Revenue		8300-8599	6,300,943.00	5,911,980.00	8,911,290.27	5,859,216.00	(52,764.00)	-0.9%
4) Other Local Revenue		8600-8799	4,066,338.00	4,117,568.40	1,673,786.69	4,980,222.27	862,653.87	21.0%
5) TOTAL, REVENUES			16,521,816.00	23,077,727.97	25,412,034.56	24,375,482.09		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	5,768,345.00	5,615,490.28	3,271,023.84	5,711,756.21	(96,265.93)	-1.7%
2) Classified Salaries		2000-2999	3,127,982.00	3,185,660.00	1,924,359.57	3,186,157.00	(497.00)	0.0%
3) Employee Benefits		3000-3999	6,723,252.00	6,759,263.00	2,130,999.60	6,799,746.67	(40,483.67)	-0.6%
4) Books and Supplies		4000-4999	2,292,784.00	12,089,696.97	1,458,046.46	11,931,568.40	158,128.57	1.3%
5) Services and Other Operating Expenditures		5000-5999	4,403,612.00	5,755,229.77	3,461,074.33	5,844,631.77	(89,402.00)	-1.6%
6) Capital Outlay		6000-6999	204,737.00	540,552.00	263,470.63	596,474.00	(55,922.00)	-10.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 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	1,032,789.00	507,785.11	1,299,956.33	(267,167.33)	-25.9%
9) TOTAL, EXPENDITURES			23,412,084.00	35,028,681.02	13,016,759.54	35,420,290.38		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,890,268.00)	(11,950,953.05)	12,395,275.02	(11,044,808.29)		
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	65,287.87	0.00	90,557.09	(25,269.22)	-38.7%
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	6,237,967.00	0.00	6,522,731.33	284,764.33	4.6%
4) TOTAL, OTHER FINANCING SOURCES/USES			5,985,587.00	6,172,679.13	0.00	6,432,174.24		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(904,681.00)	(5,778,273.92)	12,395,275.02	(4,612,634.05)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,715,757.00	7,615,780.69		7,615,780.69	0.00	0.0%
b) Audit Adjustments		9793	0.00	(862,653.87)		(862,653.87)	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	974,852.90		2,140,492.77		
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	1,448,747.09		2,140,492.77		
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	(473,894.19)		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (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 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	94,531.62	73,389.62	94,640.62	109.00	0.1%
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	4,071,769.14	4,279,734.14	4,071,769.00	(.14)	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	219,435.00	614,947.00	499,342.78	615,412.00	465.00	0.1%
Title III, Part A, Immigrant Student Program	4201	8290	9,432.00	11,256.00	15,635.00	11,256.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	93,600.00	417,097.07	425,256.07	417,097.07	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	154,136.00	930,700.51	2,235,589.87	847,401.13	(83,299.38)	-9.0%
Career and Technical Education	3500-3599	8290	53,379.00	59,032.00	28,216.88	59,032.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	2,529,901.00	5,786,891.23	7,269,793.24	6,357,481.00	570,589.77	9.9%
TOTAL, FEDERAL REVENUE			6,154,535.00	13,048,179.57	14,826,957.60	13,536,043.82	487,864.25	3.7%
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	263,833.00	0.00	263,833.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	12,000.00	6,000.00	12,000.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	5,286,869.00	4,871,280.00	8,625,408.67	4,818,516.00	(52,764.00)	-1.1%
TOTAL, OTHER STATE REVENUE			6,300,943.00	5,911,980.00	8,911,290.27	5,859,216.00	(52,764.00)	-0.9%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	155,000.00	206,230.40	80,343.73	1,068,884.27	862,653.87	418.3%
Tuition		8710	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 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	1,593,442.96	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	4,117,568.40	1,673,786.69	4,980,222.27	862,653.87	21.0%
TOTAL, REVENUES			16,521,816.00	23,077,727.97	25,412,034.56	24,375,482.09	1,297,754.12	5.6%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	4,131,519.00	3,918,154.28	2,345,452.63	4,014,420.21	(96,265.93)	-2.5%
Certificated Pupil Support Salaries		1200	1,121,724.00	1,177,734.00	724,547.55	1,177,734.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	436,493.00	440,993.00	180,521.33	440,993.00	0.00	0.0%
Other Certificated Salaries		1900	78,609.00	78,609.00	20,502.33	78,609.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			5,768,345.00	5,615,490.28	3,271,023.84	5,711,756.21	(96,265.93)	-1.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,672,557.00	1,800,045.00	1,069,851.75	1,800,045.00	0.00	0.0%
Classified Support Salaries		2200	783,284.00	846,216.00	502,940.89	846,216.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	97,894.00	54,616.00	32,275.51	54,616.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	338,309.00	238,845.00	183,924.86	238,845.00	0.00	0.0%
Other Classified Salaries		2900	235,938.00	245,938.00	135,366.56	246,435.00	(497.00)	-0.2%
TOTAL, CLASSIFIED SALARIES			3,127,982.00	3,185,660.00	1,924,359.57	3,186,157.00	(497.00)	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	3,763,744.00	3,813,704.00	555,233.73	3,833,179.95	(19,475.95)	-0.5%
PERS		3201-3202	874,094.00	855,825.48	445,080.50	855,825.48	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	356,720.00	345,571.44	203,223.33	347,077.98	(1,506.54)	-0.4%
Health and Welfare Benefits		3401-3402	1,236,409.00	1,265,678.71	652,165.24	1,279,978.71	(14,300.00)	-1.1%
Unemployment Insurance		3501-3502	44,703.00	43,606.65	25,186.02	44,126.48	(519.83)	-1.2%
Workers' Compensation		3601-3602	327,860.00	318,750.33	188,835.53	322,556.62	(3,806.29)	-1.2%
OPEB, Allocated		3701-3702	75,277.00	73,368.39	48,743.78	74,243.45	(875.06)	-1.2%
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	42,758.00	12,531.47	42,758.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			6,723,252.00	6,759,263.00	2,130,999.60	6,799,746.67	(40,483.67)	-0.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	249,207.00	292,940.00	110,551.81	148,636.00	144,304.00	49.3%
Books and Other Reference Materials		4200	8,792.00	28,792.00	40,734.61	28,792.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Materials and Supplies		4300	1,919,785.00	9,994,917.03	1,126,360.36	10,035,912.40	(40,995.37)	-0.4%
Noncapitalized Equipment		4400	115,000.00	1,773,047.94	180,399.68	1,718,228.00	54,819.94	3.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,292,784.00	12,089,696.97	1,458,046.46	11,931,568.40	158,128.57	1.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	1,201,623.00	1,126,623.00	413,695.11	1,126,623.00	0.00	0.0%
Travel and Conferences		5200	130,365.00	266,499.34	127,486.61	296,555.34	(30,056.00)	-11.3%
Dues and Memberships		5300	8,608.00	128,240.00	2,722.00	128,667.00	(427.00)	-0.3%
Insurance		5400-5450	20,000.00	20,000.00	0.00	0.00	20,000.00	100.0%
Operations and Housekeeping Services		5500	7,000.00	30,300.00	108,193.26	189,400.00	(159,100.00)	-525.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	237,000.00	341,500.00	182,412.32	328,500.00	13,000.00	3.8%
Transfers of Direct Costs		5710	260,094.00	392,293.00	0.00	392,293.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,538,922.00	3,449,774.43	2,608,644.03	3,382,593.43	67,181.00	1.9%
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	5,755,229.77	3,461,074.33	5,844,631.77	(89,402.00)	-1.6%
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	283,288.00	(283,288.00)	New
Buildings and Improvements of Buildings		6200	103,737.00	303,737.00	27,000.00	142,688.00	161,049.00	53.0%
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	135,815.00	236,470.63	170,498.00	(34,683.00)	-25.5%
Equipment Replacement		6500	101,000.00	101,000.00	0.00	0.00	101,000.00	100.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			204,737.00	540,552.00	263,470.63	596,474.00	(55,922.00)	-10.3%
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	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%
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To JPAs	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	1,032,789.00	507,785.11	1,299,956.33	(267,167.33)	-25.9%
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	1,032,789.00	507,785.11	1,299,956.33	(267,167.33)	-25.9%
TOTAL, EXPENDITURES			23,412,084.00	35,028,681.02	13,016,759.54	35,420,290.38	(391,609.36)	-1.1%
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	65,287.87	0.00	90,557.09	(25,269.22)	-38.7%
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	65,287.87	0.00	90,557.09	(25,269.22)	-38.7%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	6,035,587.00	6,237,967.00	0.00	6,522,731.33	284,764.33	4.6%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			6,035,587.00	6,237,967.00	0.00	6,522,731.33	284,764.33	4.6%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			5,985,587.00	6,172,679.13	0.00	6,432,174.24	(259,495.11)	-4.2%

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)
A. REVENUES								
1) LCFF Sources		8010-8099	59,729,389.00	62,702,901.00	35,680,987.09	62,409,936.00	(292,965.00)	-0.5%
2) Federal Revenue		8100-8299	6,154,535.00	13,048,179.57	14,826,957.60	13,658,747.62	610,568.05	4.7%
3) Other State Revenue		8300-8599	7,129,917.00	6,758,614.00	9,320,548.24	7,215,087.00	456,473.00	6.8%
4) Other Local Revenue		8600-8799	4,489,529.00	4,547,759.40	2,347,862.06	5,410,413.27	862,653.87	19.0%
5) TOTAL, REVENUES			77,503,370.00	87,057,453.97	62,176,354.99	88,694,183.89		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	31,441,985.00	31,853,732.28	16,449,555.64	31,949,998.21	(96,265.93)	-0.3%
2) Classified Salaries		2000-2999	11,046,739.00	11,792,205.00	6,471,689.04	11,781,740.00	10,465.00	0.1%
3) Employee Benefits		3000-3999	21,031,916.00	21,724,018.00	9,386,134.33	21,760,332.67	(36,314.67)	-0.2%
4) Books and Supplies		4000-4999	5,032,329.00	15,461,920.29	2,292,860.15	14,657,792.81	804,127.48	5.2%
5) Services and Other Operating Expenditures		5000-5999	9,823,364.00	11,413,730.77	6,032,904.69	11,960,336.57	(546,605.80)	-4.8%
6) Capital Outlay		6000-6999	659,007.00	1,132,645.00	263,470.63	2,016,858.00	(884,213.00)	-78.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	130,000.00	130,000.00	195,779.38	130,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	(104,490.02)	(85,349.32)	(144,823.24)	40,333.22	-38.6%
9) TOTAL, EXPENDITURES			79,165,340.00	93,403,761.32	41,007,044.54	94,112,235.02		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,661,970.00)	(6,346,307.35)	21,169,310.45	(5,418,051.13)		
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	65,287.87	0.00	90,557.09	(25,269.22)	-38.7%
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)	(65,287.87)	0.00	(90,557.09)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,711,970.00)	(6,411,595.22)	21,169,310.45	(5,508,608.22)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	20,402,380.00	25,905,400.08		25,905,400.08	0.00	0.0%
b) Audit Adjustments		9793	0.00	(862,653.87)		(862,653.87)	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	18,631,150.99		19,534,137.99		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	10,000.00	50,000.00		50,000.00		
Stores		9712	8,100.00	30,000.00		30,000.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	2,811,076.00	1,448,747.09		2,140,492.77		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	7,939,700.00	8,351,201.00		8,351,201.13		
d) Assigned								
Other Assignments		9780	2,899,989.00	1,953,037.00		2,073,036.72		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	5,021,545.00	7,272,060.09		6,889,407.37		
Unassigned/Unappropriated Amount		9790	0.00	(473,894.19)		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	41,106,828.00	42,830,214.00	23,072,964.00	42,533,202.00	(297,012.00)	-0.7%
Education Protection Account State Aid - Current Year		8012	10,823,009.00	11,629,465.00	5,874,541.00	11,633,512.00	4,047.00	0.0%
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	69,127.00	35,155.90	69,127.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	7,068,058.00	8,065,730.00	4,799,096.68	8,065,730.00	0.00	0.0%
Unsecured Roll Taxes		8042	318,988.00	375,897.00	374,072.38	375,897.00	0.00	0.0%
Prior Years' Taxes		8043	469,968.00	394,246.00	394,245.87	394,246.00	0.00	0.0%
Supplemental Taxes		8044	133,802.00	205,761.00	114,531.39	205,761.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(820,222.00)	(1,122,311.00)	(141,583.89)	(1,122,311.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	565,270.00	267,893.00	1,162,631.76	267,893.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			59,742,047.00	62,716,022.00	35,681,643.09	62,423,057.00	(292,965.00)	-0.5%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	(4.00)	(4.00)	New
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)	(13,121.00)	(656.00)	(13,117.00)	4.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			59,729,389.00	62,702,901.00	35,680,987.09	62,409,936.00	(292,965.00)	-0.5%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,061,955.00	1,061,955.00	0.00	1,061,955.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education Discretionary Grants		8182	21,251.00	94,531.62	73,389.62	94,640.62	109.00	0.1%
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	4,071,769.14	4,279,734.14	4,071,769.00	(.14)	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	219,435.00	614,947.00	499,342.78	615,412.00	465.00	0.1%
Title III, Part A, Immigrant Student Program	4201	8290	9,432.00	11,256.00	15,635.00	11,256.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	93,600.00	417,097.07	425,256.07	417,097.07	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	154,136.00	930,700.51	2,235,589.87	847,401.13	(83,299.38)	-9.0%
Career and Technical Education	3500-3599	8290	53,379.00	59,032.00	28,216.88	59,032.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	2,529,901.00	5,786,891.23	7,269,793.24	6,480,184.80	693,293.57	12.0%
TOTAL, FEDERAL REVENUE			6,154,535.00	13,048,179.57	14,826,957.60	13,658,747.62	610,568.05	4.7%
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	162,206.00	162,206.00	162,206.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	874,142.00	933,261.00	241,693.47	933,261.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	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	12,000.00	6,000.00	12,000.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	5,301,869.00	4,886,280.00	8,630,767.17	5,342,753.00	456,473.00	9.3%
TOTAL, OTHER STATE REVENUE			7,129,917.00	6,758,614.00	9,320,548.24	7,215,087.00	456,473.00	6.8%
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	69,334.58	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	576,421.40	685,084.52	1,439,075.27	862,653.87	149.7%
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	1,593,442.96	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	4,547,759.40	2,347,862.06	5,410,413.27	862,653.87	19.0%
TOTAL, REVENUES			77,503,370.00	87,057,453.97	62,176,354.99	88,694,183.89	1,636,729.92	1.9%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	25,158,819.00	25,510,056.28	12,850,679.10	25,606,322.21	(96,265.93)	-0.4%
Certificated Pupil Support Salaries		1200	2,681,317.00	2,737,327.00	1,658,919.59	2,737,327.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	3,407,566.00	3,412,066.00	1,850,979.24	3,412,066.00	0.00	0.0%
Other Certificated Salaries		1900	194,283.00	194,283.00	88,977.71	194,283.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			31,441,985.00	31,853,732.28	16,449,555.64	31,949,998.21	(96,265.93)	-0.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,024,567.00	2,783,403.00	1,280,919.45	2,783,403.00	0.00	0.0%
Classified Support Salaries		2200	3,487,912.00	3,522,137.00	2,144,115.85	3,522,137.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	946,135.00	902,857.00	412,404.15	902,857.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	3,434,676.00	3,420,359.00	1,858,122.31	3,409,397.00	10,962.00	0.3%
Other Classified Salaries		2900	1,153,449.00	1,163,449.00	776,127.28	1,163,946.00	(497.00)	0.0%
TOTAL, CLASSIFIED SALARIES			11,046,739.00	11,792,205.00	6,471,689.04	11,781,740.00	10,465.00	0.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	8,566,842.00	8,806,859.00	2,906,802.34	8,826,334.95	(19,475.95)	-0.2%
PERS		3201-3202	2,805,405.00	2,711,101.48	1,387,760.46	2,708,320.48	2,781.00	0.1%
OASDI/Medicare/Alternative		3301-3302	1,350,868.00	1,194,381.44	738,581.75	1,195,048.98	(667.54)	-0.1%
Health and Welfare Benefits		3401-3402	5,763,020.00	6,531,607.71	3,071,718.53	6,545,907.71	(14,300.00)	-0.2%
Unemployment Insurance		3501-3502	213,352.00	211,138.65	111,824.78	211,604.48	(465.83)	-0.2%
Workers' Compensation		3601-3602	1,564,746.00	1,547,672.33	841,880.23	1,551,076.62	(3,404.29)	-0.2%
OPEB, Allocated		3701-3702	484,288.00	480,655.39	177,437.38	481,437.45	(782.06)	-0.2%
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	240,602.00	150,128.86	240,602.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			21,031,916.00	21,724,018.00	9,386,134.33	21,760,332.67	(36,314.67)	-0.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	264,207.00	292,940.00	245,077.26	148,636.00	144,304.00	49.3%
Books and Other Reference Materials		4200	30,192.00	50,692.00	45,228.08	50,692.00	0.00	0.0%
Materials and Supplies		4300	4,554,530.00	13,236,757.35	1,754,665.59	12,630,253.81	606,503.54	4.6%
Noncapitalized Equipment		4400	183,400.00	1,881,530.94	247,889.22	1,828,211.00	53,319.94	2.8%

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)
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,032,329.00	15,461,920.29	2,292,860.15	14,657,792.81	804,127.48	5.2%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	1,201,623.00	1,126,623.00	413,695.11	1,126,623.00	0.00	0.0%
Travel and Conferences		5200	271,630.00	466,424.34	249,932.48	500,980.34	(34,556.00)	-7.4%
Dues and Memberships		5300	138,738.00	266,000.00	52,571.80	256,927.00	9,073.00	3.4%
Insurance		5400-5450	464,200.00	420,000.00	493,211.00	400,000.00	20,000.00	4.8%
Operations and Housekeeping Services		5500	1,636,000.00	1,694,300.00	814,349.63	2,043,400.00	(349,100.00)	-20.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	785,662.00	910,162.00	414,341.42	907,162.00	3,000.00	0.3%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,819,511.00	6,024,221.43	3,447,873.14	6,219,244.23	(195,022.80)	-3.2%
Communications		5900	506,000.00	506,000.00	146,930.11	506,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,823,364.00	11,413,730.77	6,032,904.69	11,960,336.57	(546,605.80)	-4.8%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	509,236.00	(509,236.00)	New
Land Improvements		6170	0.00	0.00	0.00	283,288.00	(283,288.00)	New
Buildings and Improvements of Buildings		6200	558,007.00	758,007.00	27,000.00	491,688.00	266,319.00	35.1%
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	273,638.00	236,470.63	732,646.00	(459,008.00)	-167.7%
Equipment Replacement		6500	101,000.00	101,000.00	0.00	0.00	101,000.00	100.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			659,007.00	1,132,645.00	263,470.63	2,016,858.00	(884,213.00)	-78.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	130,000.00	130,000.00	22,861.00	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	172,918.38	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			130,000.00	130,000.00	195,779.38	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	(104,490.02)	(85,349.32)	(144,823.24)	40,333.22	-38.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	(104,490.02)	(85,349.32)	(144,823.24)	40,333.22	-38.6%
TOTAL, EXPENDITURES			79,165,340.00	93,403,761.32	41,007,044.54	94,112,235.02	(708,473.70)	-0.8%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	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	65,287.87	0.00	90,557.09	(25,269.22)	-38.7%
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	65,287.87	0.00	90,557.09	(25,269.22)	-38.7%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
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)	(65,287.87)	0.00	(90,557.09)	25,269.22	-38.7%

Resource	Description	2022-23 Projected Totals
6266	Educator Effectiveness, FY 2021-22	871,031.50
6300	Lottery: Instructional Materials	87,885.02
6500	Special Education	98,000.00
6537	Special Ed: Learning Recovery Support	180,000.00
7029	Child Nutrition: Food Service Staff Training Funds	31,535.00
7311	Classified School Employee Professional Development Block Grant	10,000.00
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		2,140,492.77

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	62,409,936.00	5.01%	65,535,302.00	.50%	65,861,290.00
2. Federal Revenues	8100-8299	122,703.80	(100.00%)	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	1,355,871.00	3.84%	1,407,988.33	.13%	1,409,850.27
4. Other Local Revenues	8600-8799	430,191.00	(2.03%)	421,460.84	(1.66%)	414,476.71
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	(6,522,731.33)	(3.64%)	(6,285,489.94)	4.75%	(6,583,851.51)
6. Total (Sum lines A1 thru A5c)		57,795,970.47	5.68%	61,079,261.23	.04%	61,101,765.47
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				26,238,242.00		26,328,905.40
b. Step & Column Adjustment				449,720.10		448,683.19
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(359,056.70)		57,911.18
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	26,238,242.00	.35%	26,328,905.40	1.92%	26,835,499.77
2. Classified Salaries						
a. Base Salaries				8,595,583.00		8,436,258.07
b. Step & Column Adjustment				431,440.65		421,812.91
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(590,765.58)		236,977.36
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	8,595,583.00	(1.85%)	8,436,258.07	7.81%	9,095,048.34
3. Employee Benefits	3000-3999	14,960,586.00	(1.92%)	14,672,813.83	2.26%	15,004,141.67
4. Books and Supplies	4000-4999	2,726,224.41	1.69%	2,772,305.56	.85%	2,795,995.05
5. Services and Other Operating Expenditures	5000-5999	6,115,704.80	3.66%	6,339,579.92	2.94%	6,526,052.80
6. Capital Outlay	6000-6999	1,420,384.00	0.00%	1,420,384.00	0.00%	1,420,384.00
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	(1,444,779.57)	(14.33%)	(1,237,757.71)	(7.84%)	(1,140,743.75)
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)		58,691,944.64	.21%	58,812,489.07	3.07%	60,616,377.88
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(895,974.17)		2,266,772.16		485,387.59
D. FUND BALANCE						
1.Net Beginning Fund Balance(Form 01I, line F1e)		18,289,619.39		17,393,645.22		19,660,417.38
2. Ending Fund Balance (Sum lines C and D1)		17,393,645.22		19,660,417.38		20,145,804.97
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	8,351,201.13		11,787,893.00		13,599,562.00
d. Assigned	9780	2,073,036.72		2,073,037.00		2,073,037.00
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	6,889,407.37		5,373,865.73		3,570,300.40
2. Unassigned/Unappropriated	9790	0.00		345,621.65		822,905.57
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		17,393,645.22		19,660,417.38		20,145,804.97
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	6,889,407.37		5,373,865.73		3,570,300.40
c. Unassigned/Unappropriated	9790	0.00		345,621.65		822,905.57
(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)		6,889,407.37		5,719,487.38		4,393,205.97

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

B1d adjustments due to one-time off salary schedule payments sunsetting and expiration of COVID-19 one-time federal and state funding.

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	13,536,043.82	(24.32%)	10,243,867.20	(29.70%)	7,201,108.20
3. Other State Revenues	8300-8599	5,859,216.00	3.84%	6,084,081.25	7.05%	6,513,135.77
4. Other Local Revenues	8600-8799	4,980,222.27	6.39%	5,298,214.05	2.83%	5,447,932.32
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	6,522,731.33	(3.64%)	6,285,489.94	4.75%	6,583,851.51
6. Total (Sum lines A1 thru A5c)		30,898,213.42	(9.67%)	27,911,652.44	(7.76%)	25,746,027.80
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				5,711,756.21		4,687,442.25
b. Step & Column Adjustment				77,104.68		83,640.29
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,101,418.64)		232,303.89
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	5,711,756.21	(17.93%)	4,687,442.25	6.74%	5,003,386.43
2. Classified Salaries						
a. Base Salaries				3,186,157.00		2,932,642.36
b. Step & Column Adjustment				137,663.65		142,729.27
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(391,178.29)		(115,909.34)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,186,157.00	(7.96%)	2,932,642.36	.91%	2,959,462.29
3. Employee Benefits	3000-3999	6,799,746.67	(6.76%)	6,339,815.03	.01%	6,340,144.87
4. Books and Supplies	4000-4999	11,931,568.40	(33.04%)	7,989,282.28	(31.92%)	5,439,160.21
5. Services and Other Operating Expenditures	5000-5999	5,844,631.77	(19.94%)	4,679,005.95	(9.56%)	4,231,867.14
6. Capital Outlay	6000-6999	596,474.00	(36.18%)	380,659.00	21.02%	460,659.00
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	1,299,956.33	(15.93%)	1,092,934.47	(8.88%)	995,920.51
9. Other Financing Uses						
a. Transfers Out	7600-7629	90,557.09	0.00%	90,557.09	0.00%	90,557.09
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)		35,510,847.47	(20.47%)	28,242,338.43	(9.46%)	25,571,157.54
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(4,612,634.05)		(330,685.99)		174,870.26
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		6,753,126.82		2,140,492.77		1,809,806.78
2. Ending Fund Balance (Sum lines C and D1)		2,140,492.77		1,809,806.78		1,984,677.04
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	2,140,492.77		1,809,806.78		1,984,677.04
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)		2,140,492.77		1,809,806.78		1,984,677.04
E. AVAILABLE RESERVES						
1. General Fund)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

B1d adjustments due to one-time off salary schedule payments sunsetting and expiration of COVID-19 one-time federal and state funding.

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	62,409,936.00	5.01%	65,535,302.00	.50%	65,861,290.00
2. Federal Revenues	8100-8299	13,658,747.62	(25.00%)	10,243,867.20	(29.70%)	7,201,108.20
3. Other State Revenues	8300-8599	7,215,087.00	3.84%	7,492,069.58	5.75%	7,922,986.04
4. Other Local Revenues	8600-8799	5,410,413.27	5.72%	5,719,674.89	2.50%	5,862,409.03
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)		88,694,183.89	.33%	88,990,913.67	(2.41%)	86,847,793.27
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				31,949,998.21		31,016,347.65
b. Step & Column Adjustment				526,824.78		532,323.48
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,460,475.34)		290,215.07
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	31,949,998.21	(2.92%)	31,016,347.65	2.65%	31,838,886.20
2. Classified Salaries						
a. Base Salaries				11,781,740.00		11,368,900.43
b. Step & Column Adjustment				569,104.30		564,542.18
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(981,943.87)		121,068.02
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	11,781,740.00	(3.50%)	11,368,900.43	6.03%	12,054,510.63
3. Employee Benefits	3000-3999	21,760,332.67	(3.44%)	21,012,628.86	1.58%	21,344,286.54
4. Books and Supplies	4000-4999	14,657,792.81	(26.58%)	10,761,587.84	(23.48%)	8,235,155.26
5. Services and Other Operating Expenditures	5000-5999	11,960,336.57	(7.87%)	11,018,585.87	(2.37%)	10,757,919.94
6. Capital Outlay	6000-6999	2,016,858.00	(10.70%)	1,801,043.00	4.44%	1,881,043.00
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	(144,823.24)	0.00%	(144,823.24)	0.00%	(144,823.24)
9. Other Financing Uses						
a. Transfers Out	7600-7629	90,557.09	0.00%	90,557.09	0.00%	90,557.09
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)		94,202,792.11	(7.59%)	87,054,827.50	(1.00%)	86,187,535.42
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(5,508,608.22)		1,936,086.17		660,257.85
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		25,042,746.21		19,534,137.99		21,470,224.16
2. Ending Fund Balance (Sum lines C and D1)		19,534,137.99		21,470,224.16		22,130,482.01
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	80,000.00		80,000.00		80,000.00
b. Restricted	9740	2,140,492.77		1,809,806.78		1,984,677.04
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	8,351,201.13		11,787,893.00		13,599,562.00
d. Assigned	9780	2,073,036.72		2,073,037.00		2,073,037.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	6,889,407.37		5,373,865.73		3,570,300.40

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		345,621.65		822,905.57
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		19,534,137.99		21,470,224.16		22,130,482.01
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	6,889,407.37		5,373,865.73		3,570,300.40
c. Unassigned/Unappropriated	9790	0.00		345,621.65		822,905.57
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)		6,889,407.37		5,719,487.38		4,393,205.97
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		7.31%		6.57%		5.10%
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)		3,956.79		3,975.65		4,016.09
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		94,202,792.11		87,054,827.50		86,187,535.42
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		94,202,792.11		87,054,827.50		86,187,535.42
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		2,826,083.76		2,611,644.83		2,585,626.06
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)		2,826,083.76		2,611,644.83		2,585,626.06
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

BANNING UNIFIED SCHOOL DISTRICT

2022-23 Cash Flow Document *First Interim Report*		July Actuals		August Actuals		September Actuals		October Actuals		November Actuals		December Actuals		January Actuals	
Beginning Cash Balance		22,144,671		20,719,821		17,460,968		21,878,806		23,918,088		29,155,887		34,853,111	
Revenue															
State Aid	8010-8019	2,097,542	*3.9%*	2,099,767	*3.9%*	6,712,846	*12.4%*	3,769,339	*7.0%*	3,775,576	*7.0%*	6,712,847	*12.4%*	3,775,576	*7.0%*
Property Taxes	8020-8089	0	*0.0%*	362,519	*4.4%*	0	*0.0%*	9,292	*0.1%*	456,651	*5.5%*	2,627,022	*31.8%*	3,282,666	*39.8%*
Other	8090-8099	0	*0.0%*	0	*0.0%*	554	*-4.2%*	(1,210)	*9.2%*	0	*0.0%*	0	*0.0%*	0	*0.0%*
Federal Revenues	8100-8299	1,192,436	*8.7%*	103,191	*0.8%*	3,444,670	*25.2%*	8,125,204	*59.5%*	1,935,546	*14.2%*	416,149	*3.0%*	(390,238)	*-2.9%*
Other State Revenue	8300-8599	311,195	*4.3%*	262,085	*3.6%*	819,496	*11.4%*	826,625	*11.5%*	4,696,432	*65.1%*	1,938,042	*26.9%*	466,673	*6.5%*
Other Local Revenue	8600-8799	212,179	*3.9%*	476,874	*8.8%*	120,633	*2.2%*	725,215	*13.4%*	307,981	*5.7%*	57,977	*1.1%*	447,002	*8.3%*
Cash Borrowing	9611														
TRANs															
Total Revenues		3,813,352		3,304,436		11,098,199		13,454,465		11,172,186		11,752,037		7,581,679	
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%*	2,663,471	*8.9%*	2,465,170	*8.2%*
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%*	924,080	*8.1%*	870,370	*8.2%*
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%*	1,417,726	*6.8%*	1,368,193	*6.8%*
Books & Supplies	4000-4999	9,927	*0.1%*	515,568	*3.5%*	269,724	*1.8%*	274,557	*1.9%*	223,147	*1.5%*	265,517	*6.1%*	734,419	*5.5%*
Services/Oper Expenses	5000-5999	150,621	*1.3%*	1,504,135	*12.6%*	1,371,263	*11.5%*	915,656	*7.7%*	385,183	*3.2%*	730,072	*7.1%*	975,975	*10.7%*
Capital Outlay	6000-6999	38,890	*1.9%*	91,914	*4.6%*	0	*0.0%*	16,565	*0.8%*	10,679	*0.5%*	50,206	*3.8%*	55,216	*32.2%*
Other Outgo	7000-7499	155,960	*0.0%*	2,078	*0.0%*	3,741	*0.0%*	(33,635)	*226.9%*	89	*-0.6%*	3,741	*-25.2%*	(21,544)	*145.3%*
Cost of Issuance		0													
Total Expenditures		2,035,662		6,761,282		7,141,912		6,771,189		5,794,387		6,054,813		6,447,799	
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%*
Interfund Transfers Out	7610-7629	0	*0.0%*	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		0	
Prior Year Transactions															
Cash Collections Awaiting Deposit	9140														
Accts Rec/Due Froms	9200/9310	5,755	*0.0%*	345,849	*2.3%*	493,667	*3.3%*	240,330	*1.6%*	(140,000)	*-0.9%*	0	*0.0%*	9,367	*0.1%*
Deferred LCFF Revenue															
Accts Pay/Due Tos	9500/9610	3,208,295	*43.1%*	147,856	*2.0%*	32,116	*0.4%*	4,884,324	*65.7%*	0	*0.0%*	0	*0.0%*	(862,654)	*-11.6%*
Net of Prior Year Transactions		(3,202,540)		197,993		461,551		(4,643,994)		(140,000)		0		872,021	
Other Adjustments															
Net Revenue		**(1,424,850)**		**(3,258,853)**		**4,417,838**		**2,039,282**		**5,237,799**		**5,697,224**		**2,005,901**	
Ending Cash Balance		**20,719,821**		**17,460,968**		**21,878,806**		**23,918,088**		**29,155,887**		**34,853,111**		**36,859,012**	
General Ledger 9110 Object		**0.00**													
Difference		***20,719,821***		***17,460,968***		***21,878,806***		***23,918,088***		***29,155,887***		***34,853,111***		***36,859,012***	

BANNING UNIFIED SCHOOL DISTRICT

2022-23 Cash Flow Document *First Interim Report*		February Actuals		March Estimated		April Estimated		May Estimated		June Estimated		Estimated Accrual		Adjustments	Total	Projected Budget
Beginning Cash Balance		36,859,012		37,163,209		34,294,287		32,784,205		32,094,470						
Revenue																
State Aid	8010-8019	3,714,289	*6.9%*	6,500,006	*12.0%*	3,791,670	*7.0%*	3,791,670	*7.0%*	7,425,586	*13.0%*		*0.0%*		54,166,714	**54,166,714**
Property Taxes	8020-8089	202,035	*2.4%*	130,450	*1.6%*	654,728	*7.9%*	158,522	*1.9%*	372,458	*4.5%*		*#REF!*		8,256,343	**8,256,343**
Other	8090-8099	0	*0.0%*	0		(12,465)	*95.0%*	0					*#REF!*		(13,121)	**(13,121)**
Federal Revenues	8100-8299	1,369,244	*10.0%*	110,636	*0.8%*	274,541	*2.0%*	274,541	*2.0%*	997,089	*7.3%*	(4,194,260)	*0.0%*		13,658,748	**13,658,748**
Other State Revenue	8300-8599	474,133	*6.6%*	394,665	*5.5%*	378,792	*5.3%*	533,916	*7.4%*	2,877,159	*39.9%*	(9,523,544)	*0.0%*	2,759,417	7,215,087	**7,215,087**
Other Local Revenue	8600-8799	333,590	*6.2%*	102,257	*1.9%*	49,776	*0.9%*	432,292	*8.0%*	89,916	*1.7%*	2,054,722			5,410,413	**5,410,413**
Cash Borrowing	9611														0	
TRANs															0	
Total Revenues		6,093,291		7,238,014		5,137,042		5,190,941		11,762,208		(11,663,082)			88,694,184	**88,694,184**
Expenditures																
Certificated Salaries	1000-1999	2,683,645	*8.8%*	2,875,500	*9.0%*	2,875,500	*9.0%*	2,875,500	*9.0%*	4,190,298	*13.1%*		*0.0%*		31,949,998	**31,949,998**
Classified Salaries	2000-2999	935,378	*11.4%*	942,539	*8.0%*	1,060,357	*9.0%*	1,060,357	*9.0%*	1,311,421	*11.1%*		*0.0%*		11,781,740	**11,781,740**
Employee Benefits	3000-3999	1,427,191	*5.7%*	1,523,223	*7.0%*	1,523,223	*7.0%*	1,523,223	*7.0%*	3,617,920	*16.6%*		*0.0%*	2,759,417	21,760,333	**21,760,333**
Books & Supplies	4000-4999	188,463	*6.2%*	3,517,870	*24.0%*	1,026,045	*7.0%*	439,734	*3.0%*	4,026,045	*27.5%*	3,166,776	*21.6%*		14,657,793	**14,657,793**
Services/Oper Expenses	5000-5999	688,967	*13.7%*	1,196,034	*10.0%*	1,196,034	*10.0%*	837,224	*7.0%*	1,076,430	*9.0%*	932,743	*7.8%*		11,960,337	**11,960,337**
Capital Outlay	6000-6999	10,372	*7.8%*	524,383	*26.0%*	(8,245)	*-0.4%*	20,169	*1.0%*	542,785	*26.9%*	663,925	*32.9%*		2,016,858	**2,016,858**
Other Outgo	7000-7499	(170,077)	*1147.4%*	26,033	*-304.0%*	26,033	*7.5%*	26,033	*7.5%*	26,032	*-25.6%*			(59,307)	(14,823)	**(14,823)**
Cost of Issuance																**0**
Total Expenditures		5,763,939		10,605,582		7,698,947		6,782,239		14,790,931		4,763,444			94,112,235	**94,112,235**
Other Sources / Uses																
Interfund Transfers In	8910-8929	0	*0.0%*	0	*0.0%*	0	*0.0%*	0	*0.0%*	0	*0.0%*	0	*#REF!*		0	**0**
Interfund Transfers Out	7610-7629	0	*0.0%*	0	*0.0%*	0	*0.0%*	0	*0.0%*	90,557	*100.0%*	0	*#REF!*		90,557	**90,557**
Total Other Sources / Uses		0		0		0		0		(90,557)		0			(90,557)	(90,557)
Prior Year Transactions																
Cash Collections Awaiting Deposit	9140														0	
Accts Rec/Due Froms	9200/9310	556	*3.9%*	498,647	*3.3%*	1,051,823	*7.0%*	901,562	*6.0%*	11,618,484	*77.3%*				15,026,040	**15,026,040**
Deferred LCFF Revenue															0	
Accts Pay/Due Tos	9500/9610	25,711	*0.3%*	0	*20.0%*	0	*0.0%*	0	*0.0%*	0	*37.3%*				7,435,648	**0**
Net of Prior Year Transactions		(25,155)		498,647		1,051,823		901,562		0		0			7,590,392	15,026,040
Other Adjustments																
Net Revenue		**304,197**		**(2,868,922)**		**(1,510,082)**		**(689,735)**		**(3,119,281)**						
Ending Cash Balance		**37,163,209**		**34,294,287**		**32,784,205**		**32,094,470**		**28,975,190**						
General Ledger 9110 Object																
Difference		***37,163,209***		***34,294,287***		***32,784,205***		***32,094,470***		***28,975,190***						

BANNING UNIFIED SCHOOL DISTRICT

2023-24 Cash Flow Document *First Interim Report*		July Estimated		August Estimated		September Estimated		October Estimated		November Estimated		December Estimated	
Beginning Cash Balance	28,975,190	32,788,542		29,958,733		23,640,449		27,233,012		28,322,430		32,233,740	
Revenue													
State Aid	8010-8019	2,097,542	*3.7%*	2,099,767	*3.7%*	6,853,131	*12.0%*	3,769,339	*6.6%*	3,775,576	*6.6%*	6,853,132	*12.0%*
Property Taxes	8020-8089	0	*0.0%*	362,519	*4.4%*	0	*0.0%*	9,292	*0.1%*	456,651	*5.5%*	2,627,022	*31.9%*
Other	8090-8099	0	*0.0%*	0	*0.0%*	554	*-4.2%*	(1,210)	*9.2%*	0	*0.0%*	0	*0.0%*
Federal Revenues	8100-8299	1,192,436	*8.7%*	103,191	*0.8%*	3,444,670	*25.2%*	8,125,204	*59.5%*	1,935,546	*14.2%*	416,149	*3.0%*
Other State Revenue	8300-8599	311,195	*4.3%*	262,085	*3.6%*	819,496	*11.4%*	826,625	*11.5%*	4,696,432	*65.1%*	1,938,042	*26.9%*
Other Local Revenue	8600-8799	212,179	*3.9%*	476,874	*8.8%*	120,633	*2.2%*	725,215	*13.4%*	307,981	*5.7%*	57,977	*1.1%*
Cash Borrowing	9611												
TRANs													
Total Revenues		3,813,352		3,304,436		11,238,484		13,454,465		11,172,186		11,892,322	
Expenditures													
Certificated Salaries	1000-1999	402,964	*1.3%*	2,469,162	*7.7%*	3,220,936	*10.1%*	2,660,057	*8.3%*	2,794,215	*8.7%*	2,716,740	*8.9%*
Classified Salaries	2000-2999	499,757	*4.2%*	915,635	*7.8%*	974,318	*8.3%*	1,456,165	*12.4%*	1,065,226	*9.0%*	970,284	*8.1%*
Employee Benefits	3000-3999	849,704	*3.9%*	1,422,547	*6.5%*	1,482,056	*6.8%*	1,683,489	*7.7%*	1,492,430	*6.9%*	1,488,612	*6.8%*
Books & Supplies	4000-4999	10,367	*0.1%*	679,405	*4.6%*	534,209	*3.6%*	302,019	*2.1%*	331,098	*2.3%*	265,517	*6.1%*
Services/Oper Expenses	5000-5999	1,092,812	*9.1%*	1,704,983	*14.3%*	1,371,263	*11.5%*	1,222,029	*10.2%*	454,093	*3.8%*	1,122,090	*7.1%*
Capital Outlay	6000-6999	229,056	*11.4%*	540,192	*26.8%*	320,192	*0.0%*	430,928	*21.4%*	983,726	*48.8%*	543,456	*3.8%*
Other Outgo	7000-7499	155,960	*0.0%*	2,078	*0.0%*	3,741	*0.0%*	(33,635)	*226.9%*	89	*-0.6%*	3,741	*-25.2%*
Cost of Issuance		0											
Total Expenditures		3,240,620		7,734,002		7,906,715		7,721,052		7,120,877		7,110,441	
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													
Cash Collections Awaiting Deposit	9140												
Accts Rec/Due Froms	9200/9310	5,755	*0.0%*	345,849	*2.3%*	493,667	*3.3%*	240,330	*1.6%*	(140,000)	*-0.9%*	0	*0.0%*
Deferred LCFF Revenue													
Accts Pay/Due Tos	9500/9610	3,408,295	*34.3%*	2,234,567	*22.5%*	232,874	*2.3%*	4,884,324	*49.2%*	0	*0.0%*	0	*0.0%*
Net of Prior Year Transactions		(3,402,540)		(1,888,718)		260,793		(4,643,994)		(140,000)		0	
Other Adjustments													
Net Revenue		**(2,829,808)**		**(6,318,284)**		**3,592,562**		**1,089,419**		**3,911,309**		**4,781,881**	
Ending Cash Balance		**29,958,733**		**23,640,449**		**27,233,012**		**28,322,430**		**32,233,740**		**37,015,621**	
General Ledger 9110 Object		**0.00**											
Difference		***29,958,733***		***23,640,449***		***27,233,012***		***28,322,430***		***32,233,740***		***37,015,621***	

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	58,270.80	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	58,270.80	143,784.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	50,556.00	50,556.00	26,841.04	50,556.00	0.00	0.0%
2) Classified Salaries		2000-2999	48,806.00	40,684.00	17,932.72	40,684.00	0.00	0.0%
3) Employee Benefits		3000-3999	40,285.00	37,814.00	19,914.28	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	399.40	6,847.00	0.00	0.0%
9) TOTAL, EXPENDITURES			142,124.00	143,784.00	65,087.44	143,784.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(6,816.64)	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	(6,816.64)	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	57,513.60	143,784.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	757.20	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	143,784.00	58,270.80	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	58,270.80	143,784.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	50,556.00	50,556.00	26,841.04	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	26,841.04	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	13,082.49	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	17,932.72	40,684.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	9,656.00	13,543.00	5,126.64	13,543.00	0.00	0.0%
PERS		3201-3202	12,383.00	10,322.00	4,210.16	10,322.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	4,507.00	3,885.00	1,707.99	3,885.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	8,222.00	4,954.00	6,280.41	4,954.00	0.00	0.0%
Unemployment Insurance		3501-3502	500.00	459.00	219.08	459.00	0.00	0.0%
Workers' Compensation		3601-3602	3,663.00	3,365.00	1,653.68	3,365.00	0.00	0.0%
OPEB, Allocated		3701-3702	841.00	773.00	379.84	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	336.48	513.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			40,285.00	37,814.00	19,914.28	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	399.40	6,847.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	6,847.00	399.40	6,847.00	0.00	0.0%
TOTAL, EXPENDITURES			142,124.00	143,784.00	65,087.44	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	777,253.13	634,217.00	777,253.13	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			533,915.00	777,253.13	634,217.00	777,253.13		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	63,061.00	72,061.00	42,307.03	72,061.00	0.00	0.0%
2) Classified Salaries		2000-2999	308,670.00	337,055.00	210,546.74	340,238.00	(3,183.00)	-0.9%
3) Employee Benefits		3000-3999	212,184.00	258,259.00	145,240.21	248,759.00	9,500.00	3.7%
4) Books and Supplies		4000-4999	26,400.00	192,978.45	6,097.24	195,417.25	(2,438.80)	-1.3%
5) Services and Other Operating Expenditures		5000-5999	0.00	2,625.00	605.00	725.00	1,900.00	72.4%
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	20,174.17	33,486.22	(33,486.22)	New
9) TOTAL, EXPENDITURES			610,315.00	862,978.45	424,970.39	890,686.47		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(76,400.00)	(85,725.32)	209,246.61	(113,433.34)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	50,000.00	65,287.87	0.00	90,557.09	25,269.22	38.7%
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	65,287.87	0.00	90,557.09		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(26,400.00)	(20,437.45)	209,246.61	(22,876.25)		
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	14,795.54		12,356.74		
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		12,356.74		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	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	604,712.13	459,862.00	604,712.13	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	172,541.00	174,355.00	172,541.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			533,915.00	777,253.13	634,217.00	777,253.13	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	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	777,253.13	634,217.00	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	72,061.00	42,307.03	72,061.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			63,061.00	72,061.00	42,307.03	72,061.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	255,666.00	281,451.00	177,110.69	284,656.00	(3,205.00)	-1.1%
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	30,842.00	18,599.64	31,000.00	(158.00)	-0.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Classified Salaries		2900	23,262.00	24,762.00	14,836.41	24,582.00	180.00	0.7%
TOTAL, CLASSIFIED SALARIES			308,670.00	337,055.00	210,546.74	340,238.00	(3,183.00)	-0.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	12,045.00	13,645.00	7,945.02	13,645.00	0.00	0.0%
PERS		3201-3202	78,311.00	81,631.00	48,601.78	82,331.00	(700.00)	-0.9%
OASDI/Medicare/Alternative		3301-3302	24,841.00	31,436.00	15,819.78	26,936.00	4,500.00	14.3%
Health and Welfare Benefits		3401-3402	74,062.00	106,662.00	60,281.04	104,962.00	1,700.00	1.6%
Unemployment Insurance		3501-3502	1,879.00	2,059.00	1,195.17	2,059.00	0.00	0.0%
Workers' Compensation		3601-3602	13,782.00	15,132.00	9,268.39	15,232.00	(100.00)	-0.7%
OPEB, Allocated		3701-3702	3,164.00	3,594.00	2,129.03	3,594.00	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	4,100.00	4,100.00	0.00	0.00	4,100.00	100.0%
TOTAL, EMPLOYEE BENEFITS			212,184.00	258,259.00	145,240.21	248,759.00	9,500.00	3.7%
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	192,978.45	6,097.24	195,417.25	(2,438.80)	-1.3%
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	192,978.45	6,097.24	195,417.25	(2,438.80)	-1.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	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	2,625.00	605.00	725.00	1,900.00	72.4%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	2,625.00	605.00	725.00	1,900.00	72.4%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
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	20,174.17	33,486.22	(33,486.22)	New
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	20,174.17	33,486.22	(33,486.22)	New
TOTAL, EXPENDITURES			610,315.00	862,978.45	424,970.39	890,686.47		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	50,000.00	65,287.87	0.00	90,557.09	25,269.22	38.7%
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	65,287.87	0.00	90,557.09	25,269.22	38.7%
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	65,287.87	0.00	90,557.09		

Resource	Description	2022-23 Projected Totals
6130	Child Development: Center-Based Reserve Account	12,356.74
Total, Restricted Balance		12,356.74

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	3,524,058.72	1,351,695.81	3,648,502.19	124,443.47	3.5%
3) Other State Revenue		8300-8599	276,805.00	647,380.00	312,018.48	726,314.79	78,934.79	12.2%
4) Other Local Revenue		8600-8799	23,500.00	23,500.00	8,553.22	23,500.00	0.00	0.0%
5) TOTAL, REVENUES			3,482,573.00	4,194,938.72	1,672,267.51	4,398,316.98		
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	1,244,480.00	824,877.41	1,244,480.00	0.00	0.0%
3) Employee Benefits		3000-3999	743,438.00	747,922.00	441,732.76	747,922.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,481,209.00	1,697,981.26	708,777.82	1,699,282.78	(1,301.52)	-0.1%
5) Services and Other Operating Expenditures		5000-5999	24,609.00	13,000.00	32,327.51	13,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	548,547.10	100,992.44	548,547.10	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	104,490.02	64,775.75	104,490.02	0.00	0.0%
9) TOTAL, EXPENDITURES			3,482,573.00	4,356,420.38	2,173,483.69	4,357,721.90		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(161,481.66)	(501,216.18)	40,595.08		
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	(161,481.66)	(501,216.18)	40,595.08		
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	1,027,237.75		1,229,314.49		
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	977,326.85		1,179,403.59		
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	(89.10)		(89.10)		
FEDERAL REVENUE								
Child Nutrition Programs		8220	3,182,268.00	3,457,633.72	1,291,913.31	3,582,077.19	124,443.47	3.6%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	66,425.00	59,782.50	66,425.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			3,182,268.00	3,524,058.72	1,351,695.81	3,648,502.19	124,443.47	3.5%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	276,805.00	647,380.00	312,018.48	726,314.79	78,934.79	12.2%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			276,805.00	647,380.00	312,018.48	726,314.79	78,934.79	12.2%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	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	1,725.82	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	8,553.22	23,500.00	0.00	0.0%
TOTAL, REVENUES			3,482,573.00	4,194,938.72	1,672,267.51	4,398,316.98		
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	1,005,158.00	664,462.97	1,005,158.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	112,433.00	112,766.00	72,010.00	112,766.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	126,177.00	126,556.00	80,929.40	126,556.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	7,475.04	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,233,317.00	1,244,480.00	824,877.41	1,244,480.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	307,130.00	307,877.00	176,466.28	307,877.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	96,231.00	97,233.00	62,244.84	97,233.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	252,469.00	254,169.00	158,485.77	254,169.00	0.00	0.0%
Unemployment Insurance		3501-3502	6,289.00	6,304.00	4,068.30	6,304.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Workers' Compensation		3601-3602	46,128.00	46,748.00	30,600.96	46,748.00	0.00	0.0%
OPEB, Allocated		3701-3702	10,591.00	10,621.00	7,049.91	10,621.00	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	24,600.00	24,970.00	2,816.70	24,970.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			743,438.00	747,922.00	441,732.76	747,922.00	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	92,800.00	112,369.70	15,460.79	112,369.70	0.00	0.0%
Noncapitalized Equipment		4400	0.00	9,055.61	16,339.18	9,055.61	0.00	0.0%
Food		4700	1,388,409.00	1,576,555.95	676,977.85	1,577,857.47	(1,301.52)	-0.1%
TOTAL, BOOKS AND SUPPLIES			1,481,209.00	1,697,981.26	708,777.82	1,699,282.78	(1,301.52)	-0.1%
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	4,200.24	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	12,000.00	25,850.64	12,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			24,609.00	13,000.00	32,327.51	13,000.00	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	484,885.00	0.00	484,885.00	0.00	0.0%
Equipment		6400	0.00	63,662.10	100,992.44	63,662.10	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	548,547.10	100,992.44	548,547.10	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	104,490.02	64,775.75	104,490.02	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	104,490.02	64,775.75	104,490.02	0.00	0.0%
TOTAL, EXPENDITURES			3,482,573.00	4,356,420.38	2,173,483.69	4,357,721.90		
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)	853,774.77
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	269,370.30
5340	Child Nutrition: CCFP Cash in Lieu of Commodities	56,258.52
Total, Restricted Balance		1,179,403.59

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	4,069.79	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	4,069.79	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	254,724.56	1,800,815.00	(1,800,815.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	254,724.56	1,800,815.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(250,654.77)	(1,800,815.00)		
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	(250,654.77)	(1,800,815.00)		
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		614,510.21		
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		614,510.21		
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	4,069.79	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	4,069.79	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	4,069.79	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	254,724.56	1,800,815.00	(1,800,815.00)	New
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	254,724.56	1,800,815.00	(1,800,815.00)	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%
TOTAL, EXPENDITURES			0.00	0.00	254,724.56	1,800,815.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%

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

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

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	.01	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	.01	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	.01	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	.01	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	.01	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	.01	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	.01	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 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	1,867.49	1,200.00	0.00	0.0%
5) TOTAL, REVENUES			1,200.00	1,200.00	1,867.49	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	1,867.49	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	1,867.49	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	1,867.49	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	1,867.49	1,200.00	0.00	0.0%
TOTAL, REVENUES			1,200.00	1,200.00	1,867.49	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	4,469.30	6,000.00	0.00	0.0%
5) TOTAL, REVENUES			6,000.00	6,000.00	4,469.30	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	95,233.00	(95,233.00)	New
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	4,500.00	11,000.00	(11,000.00)	New
6) Capital Outlay		6000-6999	736,922.00	736,922.00	244,667.94	461,585.00	275,337.00	37.4%
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	249,167.94	567,818.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(730,922.00)	(730,922.00)	(244,698.64)	(561,818.00)		
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)	(244,698.64)	(561,818.00)		
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		521,459.20		
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		512,438.69		
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	4,469.30	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	4,469.30	6,000.00	0.00	0.0%
TOTAL, REVENUES			6,000.00	6,000.00	4,469.30	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	95,233.00	(95,233.00)	New
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	95,233.00	(95,233.00)	New
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	4,500.00	11,000.00	(11,000.00)	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	4,500.00	11,000.00	(11,000.00)	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	736,922.00	736,922.00	244,667.94	461,585.00	275,337.00	37.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	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	461,585.00	275,337.00	37.4%
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	249,167.94	567,818.00		
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	512,438.69
Total, Restricted Balance		512,438.69

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	111,346.41	116,000.00	14,000.00	13.7%
5) TOTAL, REVENUES			102,000.00	102,000.00	111,346.41	116,000.00		
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	31,500.00	(6,500.00)	-26.0%
6) Capital Outlay		6000-6999	77,000.00	77,000.00	256,880.00	803,260.00	(726,260.00)	-943.2%
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	256,880.00	834,760.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(145,533.59)	(718,760.00)		
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	(145,533.59)	(718,760.00)		
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		441,811.93		
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		441,811.93		
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	4,100.61	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	107,245.80	114,000.00	14,000.00	14.0%
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	111,346.41	116,000.00	14,000.00	13.7%
TOTAL, REVENUES			102,000.00	102,000.00	111,346.41	116,000.00		
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	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	31,500.00	(6,500.00)	-26.0%
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	31,500.00	(6,500.00)	-26.0%
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	256,880.00	803,260.00	(726,260.00)	-943.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	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	256,880.00	803,260.00	(726,260.00)	-943.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Debt Service								
Debt Service - Interest		7438	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			102,000.00	102,000.00	256,880.00	834,760.00		
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	32.58	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	32.58	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	32.58	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	32.58	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	32.58	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	32.58	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	32.58	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	102,634.50	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	461,488.63	777,960.00	0.00	0.0%
5) TOTAL, REVENUES			992,454.00	992,454.00	564,123.13	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	34,411.67	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	578,561.15	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	612,972.82	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)	(48,849.69)	(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)	(48,849.69)	(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	102,634.50	214,494.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			214,494.00	214,494.00	102,634.50	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	443,446.77	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	14,732.08	0.00	0.00	0.0%
Interest		8660	3,000.00	3,000.00	3,309.78	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	461,488.63	777,960.00	0.00	0.0%
TOTAL, REVENUES			992,454.00	992,454.00	564,123.13	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	34,411.67	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	34,411.67	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	367,561.15	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	578,561.15	751,480.00	0.00	0.0%
TOTAL, EXPENDITURES			1,092,043.00	1,092,043.00	612,972.82	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	26,217.84	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	3,103,288.16	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	3,129,506.00	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	4,914,037.50	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	4,914,037.50	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(1,784,531.50)	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	(1,784,531.50)	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	26,217.84	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	26,217.84	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	0.00	0.00	2,616,457.21	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	292,121.56	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	128,301.81	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	47,082.44	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	19,325.14	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	3,103,288.16	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	3,129,506.00	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	3,223,832.50	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	4,914,037.50	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	4,914,037.50	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	44.00	25.00	0.00	0.0%
5) TOTAL, REVENUES			25.00	25.00	44.00	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	44.00	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 NET POSITION (C + D4)			0.00	0.00	44.00	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	44.00	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	44.00	25.00	0.00	0.0%
TOTAL, REVENUES			25.00	25.00	44.00	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	3,956.79	4,218.02	62.09	1.0%
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	3,956.79	4,218.02	62.09	1.0%
5. District Funded County Program ADA						
a. County Community Schools	4.29	0.00	2.91	7.81	7.81	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	7.81	7.81	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	4,160.22	4,155.93	3,959.70	4,225.83	69.90	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 first interim projections.

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2022-23)				
District Regular	4,221.45	4,218.02		
Charter School	0.00	0.00		
Total ADA	**4,221.45**	**4,218.02**	**(.1%)**	**Met**
1st Subsequent Year (2023-24)				
District Regular	4,133.00	4,114.50		
Charter School	0.00	0.00		
Total ADA	**4,133.00**	**4,114.50**	**(.4%)**	**Met**
2nd Subsequent Year (2024-25)				
District Regular	4,072.00	4,017.28		
Charter School	0.00	0.00		
Total ADA	**4,072.00**	**4,017.28**	**(1.3%)**	**Met**

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment First Interim (Form 01CSI, Item 2A)	Enrollment Second Interim CBEDS/Projected	Percent Change	Status
Current Year (2022-23)				
District Regular	4,396.00	4,395.00		
Charter School	0.00	0.00		
Total Enrollment	**4,396.00**	**4,395.00**	**0.0%**	**Met**
1st Subsequent Year (2023-24)				
District Regular	4,419.00	4,416.00		
Charter School	0.00	0.00		
Total Enrollment	**4,419.00**	**4,416.00**	**(.1%)**	**Met**
2nd Subsequent Year (2024-25)				
District Regular	4,465.00	4,465.00		
Charter School	0.00	0.00		
Total Enrollment	**4,465.00**	**4,465.00**	**0.0%**	**Met**

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2019-20)			
District Regular	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	3,957	4,395		
Charter School	0	0		
Total ADA/Enrollment	**3,957**	**4,395**	**90.0%**	**Met**
1st Subsequent Year (2023-24)				
District Regular	3,976	4,416		
Charter School	0	0		
Total ADA/Enrollment	**3,976**	**4,416**	**90.0%**	**Met**
2nd Subsequent Year (2024-25)				
District Regular	4,016	4,465		
Charter School	0	0		
Total ADA/Enrollment	**4,016**	**4,465**	**89.9%**	**Met**

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)			
Fiscal Year	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals	Percent Change	Status
Current Year (2022-23)	62,716,022.00	62,423,057.00	(.5%)	Met
1st Subsequent Year (2023-24)	64,722,514.00	65,548,747.00	1.3%	Met
2nd Subsequent Year (2024-25)	66,333,371.00	65,875,060.00	(.7%)	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999) 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)	38,875,697.40	44,789,927.56	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)	49,794,411.00	58,691,944.64	84.8%	Met
1st Subsequent Year (2023-24)	49,437,977.30	58,812,489.07	84.1%	Met
2nd Subsequent Year (2024-25)	50,934,689.78	60,616,377.88	84.0%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second 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)	11,372,918.44	13,658,747.62	20.1%	Yes
1st Subsequent Year (2023-24)	10,483,911.44	10,243,867.20	-2.3%	No
2nd Subsequent Year (2024-25)	8,937,757.44	7,201,108.20	-19.4%	Yes

Explanation: (required if Yes)
Federal Revenue standard not met due to impacts of COVID-19 funding.

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second 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)	6,758,614.00	7,215,087.00	6.8%	Yes
1st Subsequent Year (2023-24)	9,375,066.10	7,492,069.58	-20.1%	Yes
2nd Subsequent Year (2024-25)	9,571,469.76	7,922,986.04	-17.2%	Yes

Explanation: (required if Yes)
State Revenue standard not met due to impacts of COVID-19 funding.

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second 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)	4,547,759.40	5,410,413.27	19.0%	Yes
1st Subsequent Year (2023-24)	4,515,581.70	5,719,674.89	26.7%	Yes
2nd Subsequent Year (2024-25)	4,512,394.20	5,862,409.03	29.9%	Yes

Explanation: (required if Yes)
Other Local Revenue Standards not met due to Federal Funding audit finding for unearned revenue recognized as carryover ($862,653.87). Correction was processed, however, the County Office of Education's (COE) Financial system recognition of audit adjustment entry created a locally defined restricted resource (9960) resulting in a Technical Review Check (TRC) "Fatal" error. TRC error was cleared by recognizing said revenue and offsetting expenditure. Auditors are aware and the District will continue to engage with the COE to resolve by Estimated Actuals. Changes in Locally Defined Revenues include Cost of Living Adjustment (COLA) for Special Education State funding and County Treasury cash balance interest revenue outside of the standard.

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second 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)	13,202,595.29	14,657,792.81	11.0%	Yes
1st Subsequent Year (2023-24)	13,005,136.40	10,761,587.84	-17.3%	Yes
2nd Subsequent Year (2024-25)	12,801,947.24	8,235,155.26	-35.7%	Yes

Explanation: (required if Yes)
Expenditure standard not met due to impacts of COVID-19 funding.

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second 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)	11,295,317.77	11,960,336.57	5.9%	Yes
1st Subsequent Year (2023-24)	10,941,258.42	11,018,585.87	.7%	No
2nd Subsequent Year (2024-25)	10,566,091.47	10,757,919.94	1.8%	No

Explanation: (required if Yes)
Expenditure standard not met due to impacts of COVID-19 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	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2022-23)	22,679,291.84	26,284,247.89	15.9%	Not Met
1st Subsequent Year (2023-24)	24,374,559.24	23,455,611.67	-3.8%	Met
2nd Subsequent Year (2024-25)	23,021,621.40	20,986,503.27	-8.8%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2022-23)	24,497,913.06	26,618,129.38	8.7%	Not Met
1st Subsequent Year (2023-24)	23,946,394.82	21,780,173.71	-9.0%	Not Met
2nd Subsequent Year (2024-25)	23,368,038.71	18,993,075.20	-18.7%	Not Met

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

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

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

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

Federal Revenue standard not met due to impacts of COVID-19 funding.

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

State Revenue standard not met due to impacts of COVID-19 funding.

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

Other Local Revenue Standards not met due to Federal Funding audit finding for unearned revenue recognized as carryover ($862,653.87). Correction was processed, however, the County Office of Education's (COE) Financial system recognition of audit adjustment entry created a locally defined restricted resource (9960) resulting in a Technical Review Check (TRC) "Fatal" error. TRC error was cleared by recognizing said revenue and offsetting expenditure. Auditors are aware and the District will continue to engage with the COE to resolve by Estimated Actuals. Changes in Locally Defined Revenues include Cost of Living Adjustment (COLA) for Special Education State funding and County Treasury cash balance interest revenue outside of the standard.

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

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

Expenditure standard not met due to impacts of COVID-19 funding.

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

Expenditure standard not met due to impacts of COVID-19 funding.

7. CRITERION: Facilities Maintenance

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

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

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

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

		Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1.	OMMA/RMA Contribution	2,559,201.00	2,560,099.00	Met
2.	First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		2,423,379.00	

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)	7.3%	6.6%	5.1%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	**2.4%**	**2.2%**	**1.7%**

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)	(895,974.17)	58,691,944.64	1.5%	Met
1st Subsequent Year (2023-24)	2,266,772.16	58,812,489.07	N/A	Met
2nd Subsequent Year (2024-25)	485,387.59	60,616,377.88	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)	19,534,137.99	Met
1st Subsequent Year (2023-24)	21,470,224.16	Met
2nd Subsequent Year (2024-25)	22,130,482.01	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)	28,975,190.00	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.)	3,956.79	3,975.65	4,016.09
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, 6500-6540 and 6546, 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)	94,202,792.11	87,054,827.50	86,187,535.42
2.	Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3.	Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	94,202,792.11	87,054,827.50	86,187,535.42
4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	2,826,083.76	2,611,644.83	2,585,626.06

6.	Reserve Standard - by Amount ($75,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7.	**District's Reserve Standard (Greater of Line B5 or Line B6)**	**2,826,083.76**	**2,611,644.83**	**2,585,626.06**

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)	6,889,407.37	5,373,865.73	3,570,300.40
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	345,621.65	822,905.57
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)	6,889,407.37	5,719,487.38	4,393,205.97
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	7.31%	6.57%	5.10%
District's Reserve Standard (Section 10B, Line 7):	**2,826,083.76**	**2,611,644.83**	**2,585,626.06**
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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:

One-funding has been leveraged to support learning recovery by way of instructional staffing. As one-time funding resources expire, multi-year projections (MYP) includes adjustments to recognize salary and benefit expenditures in on-going funding resources. In addition, contingency fund balance commitments have been approved by the Board of Trustees to support other potential one-time funding resource supplemental expenditures that may be deemed on-going based on effectiveness.

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 30, 2023.

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. **Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)**					
Current Year (2022-23)	(6,237,967.00)	(6,522,731.33)	4.6%	284,764.33	Met
1st Subsequent Year (2023-24)	6,667,417.00	6,285,489.94	-5.7%	381,927.06	Not Met
2nd Subsequent Year (2024-25)	6,861,018.00	6,583,851.51	-4.0%	277,166.49	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)	65,287.87	90,557.09	38.7%	25,269.22	Not Met
1st Subsequent Year (2023-24)	65,287.87	90,557.09	38.7%	25,269.22	Not Met
2nd Subsequent Year (2024-25)	65,287.87	90,557.09	38.7%	25,269.22	Not Met

1d. **Capital Project Cost Overruns**

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

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

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

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

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

Explanation: (required if NOT met)

Standard not met in Fiscal Year 2 (2023-24) due to higher than expected COLA increase to Special Education State funding (AB602) resulting in a decrease to the unrestricted general fund contribution for the Special Education underfunded program.

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

Explanation: (required if NOT met)

Standard not met due to change in transfers out to Fund 12: Child Development Fund for the California State Preschool Program as allowed by Title I to support socio-economically disadvantaged preschool students.

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

Explanation:
(required if NOT met)

Standard not met due to change in transfers out to Fund 12: Child Development Fund for the California State Preschool Program as allowed by Title I to support socio-economically disadvantaged preschool students.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections? — No

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For: Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2022-23
Capital Leases				0
Certificates of Participation	9		Fund 40 Special Reserve for Capital Outlay Projects	1,505,000
General Obligation Bonds	Various	Fund 51 Bond Interest and Redemption Fund	Fund 51 Bond Interest and Redemption Fund	57,327,760
Supp Early Retirement Program	2	Fund 01 General Fund	Fund 01 General Fund	630,000
State School Building Loans				0
Compensated Absences		Fund 01, 11, 12, & 13	Fund 01, 11, 12, & 13	612,993
Other Long-term Commitments (do not include OPEB):				
Clean Renewable Energy Bonds	19	Fund 40 Special Reserve for Capital Outlay Projects	Fund 40 Special Reserve for Capital Outlay Projects	7,215,000
TOTAL:				67,290,753

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	172,918	172,186	172,416
General Obligation Bonds	4,635,688	4,914,038	5,118,838	5,339,438
Supp Early Retirement Program	315,000	315,000	315,000	0
State School Building Loans				
Compensated Absences	392,659	612,993	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	6,594,160	6,617,491	6,544,773
Has total annual payment increased over prior year (2021-22)?		**Yes**	**Yes**	**Yes**

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

DATA ENTRY: Enter an explanation if Yes.

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

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

The majority of payment increase is due to amortized General Obligation Bonds year-over-year.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions? No

2 OPEB Liabilities

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. Total OPEB liability	11,563,588.00	11,820,836.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00	0.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	11,563,588.00	11,820,836.00

d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial		Data must be entered.
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.	Jun 30, 2022	Jun 30, 2022	

3 OPEB Contributions

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2022-23)	0.00	196,580.00
1st Subsequent Year (2023-24)	0.00	196,580.00
2nd Subsequent Year (2024-25)	0.00	196,580.00
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)	506,461.39	497,344.45
1st Subsequent Year (2023-24)	506,461.00	497,344.45
2nd Subsequent Year (2024-25)	506,461.00	497,344.45
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)	332,022.00	332,022.00
2nd Subsequent Year (2024-25)	322,022.00	332,022.00
d. Number of retirees receiving OPEB benefits		
Current Year (2022-23)	18	18
1st Subsequent Year (2023-24)	18	18
2nd Subsequent Year (2024-25)	18	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. First Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

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

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

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

2 Self-Insurance Liabilities

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Accrued liability for self-insurance programs		
b. Unfunded liability for self-insurance programs		

3 Self-Insurance Contributions

a. Required contribution (funding) for self-insurance programs	First Interim (Form 01CSI, Item S7B)	Second Interim
Current Year (2022-23)		
1st Subsequent Year (2023-24)		
2nd Subsequent Year (2024-25)		

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

4 Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

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

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

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

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

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim

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

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

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Are any new costs negotiated since first interim projections for prior year settlements included in the interim?			
If Yes, amount of new costs included in the interim and MYPs			

If Yes, explain the nature of the new costs:

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 first interim projections and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

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 first interim projections? n/a

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

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

5. Salary settlement:

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

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

Negotiations Not Settled

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

	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?			
2.	Total cost of H&W benefits			
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year			

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

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?			
If Yes, amount of new costs included in the interim and MYPs			

If Yes, explain the nature of the new costs:

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

Classified (Non-management) - Other

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

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

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

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

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

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of management, supervisor, and confidential FTE positions	36.8	42.8	42.8	42.8

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. 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)?			
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?	No
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)

The Superintendent was appointed by the Board of Trustees on April 27, 2022.

End of School District Second Interim Criteria and Standards Review

Description	Direct Costs - Interfund		Indirect Costs - Interfund					
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01I GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(144,823.24)				
Other Sources/Uses Detail					0.00	90,557.09		
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	33,486.22	0.00				
Other Sources/Uses Detail					90,557.09	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								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund					
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	144,823.24	(144,823.24)	90,557.09	90,557.09		

Technical Review Check (TRC)

- 2022-23 Actuals as of January 31st
- 2022-23 Second Interim

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

Banning Unified **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**

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	$407,671.27
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: Will be corrected at Estimated Actuals.		
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: Will be corrected at Estimated Actuals.			

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 alternate cashflow worksheet is attached to the complete report.

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**

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

Banning Unified **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 - (**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**

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**



Banning
UNIFIED SCHOOL DISTRICT

End of Financial Report