# Lake Tahoe
# Unified School District

## 2022-2023 Second Interim Financial Report


Dr. Todd Cutler, Superintendent

Andrea Salazar, Associate Superintendent/Chief Business & Operations Officer


## Board of Education

Valerie Mansfield, Lauri Kemper, Bonnie Turnbull, Larry Reilly, Jon Hetherton





# *Second Interim Report*
# *2022-23*



The purpose of the Second Interim Financial Report is to discuss any factors that have had an impact on the current year budget and to provide an update on the overall financial condition of the district. The basis for the financial report presented is the revenue and expenditure activity and information available through January 31, 2023. The projections of revenue and expenditures are based on district operations for the period July 1, 2022 through June 30, 2023.

The Second Interim Report contains several components, which include the State financial activity forms for all funds, required Criteria and Standards review, multi-year projection, cash-flow projection and Board certification. These documents and other supplementary information are being provided for Board review.

## ***Revenue Overview***

**The General Fund revenues are projected to total approximately $65 million for the current year, a decrease of $1.4 million from 1st Interim.** The decrease is primarily due to LCFF and a projected decrease of the Arts, Music & Instructional Materials Block Grant

**The Local Control Funding Formula (LCFF) revenue sources decreased by $411,000.** The decrease is primarily due to a final Unduplicated Pupil Percentage (UPP) less than 55% and lower than projected TK ADA.

**Federal revenues decreased by $347K**. The revisions are primarily the result of a decrease in ESSER III and ELO revenues due to a reduction of projected spending based on current fiscal year trend.

**Other State revenue decreased by $1.1 million**. This is due to the projected decrease of the final allocations for the Arts, Music & Instructional Materials Block Grant as proposed in the Governor's January Proposed Budget.

**Other local revenue increased by $410K**. The revisions are primarily the result of increased local donations as well as $80K for an Antibias Educational Grant.

## ***Expenditure Overview***

**The General Fund combined restricted and unrestricted expenditures are projected to total $65.9 million, which is no change from 1st Interim.**

## ***General Fund Balance Overview***

**The combined restricted and unrestricted ending fund balance equals $6,125,888 and reflects an overall decrease of $1.4 million from 1st Interim**. The decrease is due primarily to the $1.4 million reduction of revenue discussed above.

## ***Enrollment and Attendance Overview***

**As part of the enacted budget, funding is based on the ADA of the current year, prior year or 3-year average calculation.** Outyears enrollment is projected to decline conservatively. With the new method of funding Fiscal Years 2022-23 and 2023-24 will have funding based on the 3-year average ADA calculation while Fiscal Year 2024-25 will have funding based on the prior year ADA. Since the COVID-19 pandemic, attendance has gradually declined from the historical average of 95.1% to 91%; however, LTUSD is actively working to increase attendance rates in outyears through various initiatives.

Due to the state of the economy, there remain unknown factors with regards to state budgets and enrollment as well as minimal knowledge of continued implications to the District. As such, Enrollment and ADA will continue to be monitored and updated continuously for the remainder of the fiscal year as well as the following outyears.

***Multi-Year Projection Overview***

An updated multi-year projection is included in this report and reflects the revenue, expenditures, enrollment and ADA numbers outlined above for the current year as well as for the two out-years. The ending fund balance for the current and two subsequent years remain positive.

***Cash Flow Overview***

A cash flow analysis projected through this fiscal year-end has been completed. **The General Fund report reflects a positive cash balance at year-end of $2,961,266.**

***Other Funds***

The other funds of the district are Special Education Pass-Thru Fund, Student Activity, Cafeteria Fund, Pupil Transportation Equipment Fund, Special Reserve for Other Than Capital Outlay, Post Employment Fund, Building Fund (Bond), Capital Facilities Fund (Developer Fee), Special Reserve for Capital Outlay and the Foundation Fund. Necessary revisions have been made to the applicable funds to bring revenues and expenditures up to date with activity since adopted budget and all reflect positive ending balances.

***Summary***

At this time, it is recommended that the board approve a positive certification. It is anticipated that the District will be able to meet its obligations for the current and two subsequent fiscal years and will have a positive fund balance at year-end.

Preparing the Second Interim report requires an extensive amount of time and team effort to complete. I would like to thank the Business Department staff for all of their input on this report. A special thanks to Amber Smith, Marimar Perez-Banuet and Barbara Coolbaugh for their tremendous effort in completing this task.

***Regards,***

***Andrea Salazar***
***Associate Superintendent/Chief Business and Operations Officer***

# GENERAL FUND

The General Fund is the chief operating fund for the  District.

The fund is used to account for the ordinary operations of the District.

All transactions, except those required or permitted by law to be in another fund, are accounted for in the General Fund .



**GENERAL FUND**
**2022 - 2023 Second Interim Report**
**Combined Summary**

| | | |
|---|---|---|
| **AUDITED BEGINNING BALANCE** | | **$7,004,080** |
| **REVENUES** | | |
| | *LCFF Sources* | $41,169,162 |
| | *Federal Revenues* | $6,040,551 |
| | *Other State Revenues* | $16,397,876 |
| | *Other Local Revenues* | $1,324,464 |
| | ***Total Revenues*** | **$64,932,053** |
| **EXPENDITURES** | | |
| | *Certificated Salaries* | $25,948,341 |
| | *Classified Salaries* | $8,806,097 |
| | *Employee Benefits* | $16,161,033 |
| | *Books and Supplies* | $3,220,675 |
| | *Services, Other Operating Expenses* | $10,233,992 |
| | *Capital Outlay* | $1,209,916 |
| | *Other Outgoing* | $325,264 |
| | *Transfers of Indirect/Direct Support Costs* | ($60,074) |
| | ***Total Expenditures*** | **$65,845,244** |
| **DEFICIENCY OF REVENUES** | | **($913,191)** |
| **OTHER FINANCING SOURCES/USES** | | |
| | *Transfers In* | $0 |
| | *Other Restatements* | $0 |
| | *Other Sources* | $35,000 |
| | ***Total Other Financing Sources/Uses*** | **$35,000** |
| **NET DECREASE IN FUND** | | **($878,191)** |
| **ENDING FUND BALANCE** | | **$6,125,888** |
| **COMPONENTS OF ENDING FUND BALANCE** | | |
| | *Revolving Cash* | $ 10,000 |
| | *Restricted* | $ 2,939,156 |
| | *Reserve for Economic Uncertainties* | $ 3,176,732 |
| | *Unassigned/Unappropriated Amount* | $ - |

## GENERAL FUND - UNRESTRICTED
## 2022 - 2023 Second Interim Report
## Summary

| | | |
|---|---|---|
| **AUDITED BEGINNING BALANCE** | | **$3,976,586** |
| **REVENUES** | | |
| | *LCFF Sources* | $41,169,162 |
| | *Federal Revenues* | $0 |
| | *Other State Revenues* | $863,335 |
| | *Other Local Revenues* | $493,930 |
| | ***Total Revenues*** | **$42,526,427** |
| **EXPENDITURES** | | |
| | *Certificated Salaries* | $17,564,870 |
| | *Classified Salaries* | $5,256,164 |
| | *Employee Benefits* | $9,651,506 |
| | *Books and Supplies* | $1,765,424 |
| | *Services, Other Operating Expenses* | $2,304,122 |
| | *Capital Outlay* | $20,000 |
| | *Other Outgoing* | $325,264 |
| | *Transfers of Indirect/Direct Support Costs* | ($312,009) |
| | ***Total Expenditures*** | **$36,575,341** |
| **EXCESS OF REVENUES** | | **$5,951,086** |
| **OTHER FINANCING SOURCES/USES** | | |
| | *Transfers In* | $0 |
| | *Transfers Out* | $0 |
| | *Other Sources/Uses* | $35,000 |
| | *Contributions* | ($6,775,931) |
| | ***Total Other Financing Sources/Uses*** | **($6,740,931)** |
| **NET DECREASE IN FUND** | | **($789,845)** |
| **ENDING FUND BALANCE** | | **$3,186,742** |
| **COMPONENTS OF ENDING FUND BALANCE** | | |
| | *Reserved Amounts* | |
| | *Revolving Cash* | $ 10,000 |
| | *Reserve for Economic Uncertainties* | $ 3,176,742 |
| | *Unassigned/Unappropriated* | |

**GENERAL FUND - RESTRICTED**
**2022 - 2023 Second Interim Report**
**Summary**

| | | |
|---|---|---|
| **AUDITED BEGINNING BALANCE** | | **$3,027,493** |
| **REVENUES** | | |
| | *LCFF Sources* | $0 |
| | *Federal Revenues* | $6,040,551 |
| | *Other State Revenues* | $15,534,541 |
| | *Other Local Revenues* | $830,534 |
| | ***Total Revenues*** | **$22,405,626** |
| **EXPENDITURES** | | |
| | *Certificated Salaries* | $8,383,471 |
| | *Classified Salaries* | $3,549,933 |
| | *Employee Benefits* | $6,509,527 |
| | *Books and Supplies* | $1,455,251 |
| | *Services, Other Operating Expenses* | $7,929,870 |
| | *Capital Outlay* | $1,189,916 |
| | *Other Outgoing* | $0 |
| | *Transfers of Indirect/Direct Support Costs* | $251,935 |
| | ***Total Expenditures*** | **$29,269,903** |
| **DEFICIENCY OF REVENUES** | | **($6,864,277)** |
| **OTHER FINANCING SOURCES/USES** | | |
| | *Transfers In* | $0 |
| | *Transfers Out* | $0 |
| | *Contributions* | $6,775,931 |
| | ***Total Other Financing Sources/Uses*** | **$6,775,931** |
| **NET DECREASE IN FUND** | | **($88,346)** |
| **ENDING FUND BALANCE** | | **$2,939,147** |
| **COMPONENTS OF ENDING FUND BALANCE** | | |
| | *Restricted* | $2,939,147 |
| | *Other Designated* | $0 |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| **A. REVENUES** | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 40,364,947.00 | 41,565,027.00 | 26,606,355.33 | 41,169,162.00 | (395,865.00) | -1.0% |
| 2) Federal Revenue | | 8100-8299 | 6,051,914.00 | 6,387,226.00 | 1,719,796.14 | 6,040,551.00 | (346,675.00) | -5.4% |
| 3) Other State Revenue | | 8300-8599 | 14,756,035.00 | 17,517,450.00 | 7,860,129.04 | 16,397,876.00 | (1,119,574.00) | -6.4% |
| 4) Other Local Revenue | | 8600-8799 | 854,001.00 | 914,694.00 | 670,184.68 | 1,324,463.95 | 409,769.95 | 44.8% |
| 5) TOTAL, REVENUES | | | 62,026,897.00 | 66,384,397.00 | 36,856,465.19 | 64,932,052.95 | | |
| **B. EXPENDITURES** | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 24,976,142.02 | 26,181,413.00 | 15,332,636.05 | 25,948,341.24 | 233,071.76 | 0.9% |
| 2) Classified Salaries | | 2000-2999 | 9,243,156.66 | 8,917,488.68 | 5,402,586.62 | 8,806,096.97 | 111,391.71 | 1.2% |
| 3) Employee Benefits | | 3000-3999 | 16,133,605.00 | 16,226,562.00 | 8,617,710.61 | 16,161,033.00 | 65,529.00 | 0.4% |
| 4) Books and Supplies | | 4000-4999 | 2,803,058.00 | 3,466,699.00 | 1,742,775.06 | 3,220,674.95 | 246,024.05 | 7.1% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 9,544,796.00 | 9,732,167.00 | 5,031,421.96 | 10,233,992.00 | (501,825.00) | -5.2% |
| 6) Capital Outlay | | 6000-6999 | 1,022,000.00 | 1,077,981.00 | 1,021,088.14 | 1,209,916.00 | (131,935.00) | -12.2% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299<br>7400-7499 | 325,264.00 | 325,264.00 | 252,376.46 | 325,264.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (45,755.00) | (60,676.00) | 0.00 | (60,074.00) | (602.00) | 1.0% |
| 9) TOTAL, EXPENDITURES | | | 64,002,266.68 | 65,866,898.68 | 37,400,594.90 | 65,845,244.16 | | |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | (1,975,369.68) | 517,498.32 | (544,129.71) | (913,191.21) | | |
| **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 | 30,000.00 | 30,000.00 | 31,280.00 | 35,000.00 | 5,000.00 | 16.7% |
| 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 | | | 30,000.00 | 30,000.00 | 31,280.00 | 35,000.00 | | |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (1,945,369.68) | 547,498.32 | (512,849.71) | (878,191.21) | | |
| **F. FUND BALANCE, RESERVES** | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 7,004,079.55 | 7,004,079.55 | | 7,004,079.55 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 7,004,079.55 | 7,004,079.55 | | 7,004,079.55 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 7,004,079.55 | 7,004,079.55 | | 7,004,079.55 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 5,058,709.87 | 7,551,577.87 | | 6,125,888.34 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 5,000.00 | 10,000.00 | | 10,000.00 | | |
| Stores | | 9712 | 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) |
|---|---|---|---|---|---|---|---|---|
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | 9740 | 1,931,233.73 | 4,105,666.89 | | 2,939,156.05 | | |
| 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 | 3,122,476.14 | 3,435,910.98 | | 3,176,732.29 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |
| **LCFF SOURCES** | | | | | | | | |
| Principal Apportionment | | | | | | | | |
| State Aid - Current Year | | 8011 | 16,810,261.00 | 16,346,588.00 | 12,308,691.00 | 15,951,297.00 | (395,291.00) | -2.4% |
| Education Protection Account State Aid - Current Year | | 8012 | 700,324.00 | 708,624.00 | 362,469.00 | 708,050.00 | (574.00) | -0.1% |
| State Aid - Prior Years | | 8019 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tax Relief Subventions | | | | | | | | |
| Homeowners' Exemptions | | 8021 | 167,734.00 | 165,625.00 | 84,144.58 | 165,625.00 | 0.00 | 0.0% |
| Timber Yield Tax | | 8022 | 1,723.00 | 538.00 | 2,620.42 | 538.00 | 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 | 21,371,399.00 | 22,878,822.00 | 12,626,824.71 | 22,878,822.00 | 0.00 | 0.0% |
| Unsecured Roll Taxes | | 8042 | 387,396.00 | 492,601.00 | 471,076.87 | 492,601.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8043 | 10,948.00 | 10,948.00 | 4,912.21 | 10,948.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8044 | 219,981.00 | 341,855.00 | 335,467.94 | 341,855.00 | 0.00 | 0.0% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 688,618.00 | 612,863.00 | 404,490.00 | 612,863.00 | 0.00 | 0.0% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Taxes | | 8048 | 5,000.00 | 5,000.00 | 5,658.60 | 5,000.00 | 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 | 3,122.00 | 3,122.00 | 0.00 | 3,122.00 | 0.00 | 0.0% |
| Less: Non-LCFF | | | | | | | | |
| (50%) Adjustment | | 8089 | (1,559.00) | (1,559.00) | 0.00 | (1,559.00) | 0.00 | 0.0% |
| Subtotal, LCFF Sources | | | 40,364,947.00 | 41,565,027.00 | 26,606,355.33 | 41,169,162.00 | (395,865.00) | -1.0% |
| LCFF Transfers | | | | | | | | |
| Unrestricted LCFF | | | | | | | | |
| Transfers - Current Year | 0000 | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other LCFF Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Property Taxes Transfers | | 8097 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 40,364,947.00 | 41,565,027.00 | 26,606,355.33 | 41,169,162.00 | (395,865.00) | -1.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| **FEDERAL REVENUE** | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 886,771.00 | 886,771.00 | 374,666.34 | 886,771.00 | 0.00 | 0.0% |
| Special Education Discretionary Grants | | 8182 | 195,101.00 | 195,101.00 | 33,971.94 | 303,101.00 | 108,000.00 | 55.4% |
| 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 | 11,183.00 | 11,183.00 | 0.00 | 3,520.00 | (7,663.00) | -68.5% |
| 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 | 703,323.00 | 651,977.00 | 575,162.63 | 688,602.00 | 36,625.00 | 5.6% |
| 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 | 161,699.00 | 148,299.00 | 42,152.00 | 148,550.00 | 251.00 | 0.2% |
| Title III, Part A, Immigrant Student Program | 4201 | 8290 | 42,884.00 | 43,622.00 | 417.00 | 24,300.00 | (19,322.00) | -44.3% |
| Title III, Part A, English Learner Program | 4203 | 8290 | 133,597.00 | 161,246.00 | 7,158.00 | 161,246.00 | 0.00 | 0.0% |
| Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other NCLB / Every Student Succeeds Act | 3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630 | 8290 | 259,187.00 | 259,138.00 | 40,804.00 | 259,138.00 | 0.00 | 0.0% |
| Career and Technical Education | 3500-3599 | 8290 | 25,015.00 | 25,015.00 | 10,095.23 | 25,015.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 3,633,154.00 | 4,004,874.00 | 635,369.00 | 3,540,308.00 | (464,566.00) | -11.6% |
| TOTAL, FEDERAL REVENUE | | | 6,051,914.00 | 6,387,226.00 | 1,719,796.14 | 6,040,551.00 | (346,675.00) | -5.4% |
| **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 | 3,270,115.00 | 3,270,115.00 | 2,381,950.00 | 3,270,115.00 | 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 | 88,083.00 | 88,083.00 | 64,601.00 | 88,083.00 | 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 | 4,160,534.00 | 160,534.00 | 146,631.00 | 146,631.00 | (13,903.00) | -8.7% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 798,369.00 | 929,638.00 | 343,129.03 | 854,764.00 | (74,874.00) | -8.1% |
| Tax Relief Subventions | | | | | | | | |
| Restricted Levies - Other | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 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 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 | 391,291.00 | 391,291.00 | 0.00 | 391,291.00 | 0.00 | 0.0% |
| Charter School Facility Grant | 6030 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Career Technical Education Incentive Grant Program | 6387 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Drug/Alcohol/Tobacco Funds | 6650, 6690, 6695 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Specialized Secondary | 7370 | 8590 | 149,862.00 | 118,402.00 | 0.00 | 102,668.00 | (15,734.00) | -13.3% |
| 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 | 5,897,781.00 | 12,559,387.00 | 4,923,818.01 | 11,544,324.00 | (1,015,063.00) | -8.1% |
| TOTAL, OTHER STATE REVENUE | | | 14,756,035.00 | 17,517,450.00 | 7,860,129.04 | 16,397,876.00 | (1,119,574.00) | -6.4% |
| **OTHER LOCAL REVENUE** | | | | | | | | |
| Other Local Revenue | | | | | | | | |
| County and District Taxes | | | | | | | | |
| Other Restricted Levies | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 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 | 102,885.00 | 102,885.00 | 53,231.50 | 102,885.00 | 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 | 3,430.00 | 3,430.00 | 400.00 | 3,430.00 | 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 | 75,000.00 | 75,000.00 | 33,424.00 | 75,000.00 | 0.00 | 0.0% |
| Interest | | 8660 | 20,500.00 | 20,500.00 | 38,512.93 | 75,500.00 | 55,000.00 | 268.3% |
| 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 | 69,600.00 | 69,600.00 | 9,069.11 | 30,000.00 | (39,600.00) | -56.9% |
| 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 | 34,330.00 | 15,640.00 | 6,859.00 | 15,775.00 | 135.00 | 0.9% |
| Other Local Revenue | | | | | | | | |
| Plus: Misc Funds Non-LCFF (50%) Adjustment | | 8691 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| Pass-Through Revenues From Local Sources | | 8697 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Local Revenue | | 8699 | 513,256.00 | 592,639.00 | 519,388.14 | 1,006,873.95 | 414,234.95 | 69.9% |
| Tuition | | 8710 | 35,000.00 | 35,000.00 | 9,300.00 | 15,000.00 | (20,000.00) | -57.1% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers Of Apportionments | | | | | | | | |
| Special Education SELPA Transfers | | | | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | 6500 | 8792 | 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 | | | 854,001.00 | 914,694.00 | 670,184.68 | 1,324,463.95 | 409,769.95 | 44.8% |
| TOTAL, REVENUES | | | 62,026,897.00 | 66,384,397.00 | 36,856,465.19 | 64,932,052.95 | (1,452,344.05) | -2.2% |
| **CERTIFICATED SALARIES** | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 20,756,533.76 | 21,335,655.69 | 12,332,673.22 | 21,056,456.67 | 279,199.02 | 1.3% |
| Certificated Pupil Support Salaries | | 1200 | 1,958,200.33 | 2,418,550.57 | 1,429,069.44 | 2,424,539.93 | (5,989.36) | -0.2% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 2,072,021.93 | 2,230,435.74 | 1,460,349.10 | 2,247,203.64 | (16,767.90) | -0.8% |
| Other Certificated Salaries | | 1900 | 189,386.00 | 196,771.00 | 110,544.29 | 220,141.00 | (23,370.00) | -11.9% |
| TOTAL, CERTIFICATED SALARIES | | | 24,976,142.02 | 26,181,413.00 | 15,332,636.05 | 25,948,341.24 | 233,071.76 | 0.9% |
| **CLASSIFIED SALARIES** | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 2,177,655.77 | 1,817,298.69 | 944,666.01 | 1,735,700.23 | 81,598.46 | 4.5% |
| Classified Support Salaries | | 2200 | 3,142,843.97 | 3,234,042.44 | 2,037,567.36 | 3,303,716.38 | (69,673.94) | -2.2% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 744,198.09 | 796,099.06 | 522,774.91 | 706,108.39 | 89,990.67 | 11.3% |
| Clerical, Technical and Office Salaries | | 2400 | 2,228,974.08 | 2,169,984.72 | 1,398,964.95 | 2,169,571.20 | 413.52 | 0.0% |
| Other Classified Salaries | | 2900 | 949,484.75 | 900,063.77 | 498,613.39 | 891,000.77 | 9,063.00 | 1.0% |
| TOTAL, CLASSIFIED SALARIES | | | 9,243,156.66 | 8,917,488.68 | 5,402,586.62 | 8,806,096.97 | 111,391.71 | 1.2% |
| **EMPLOYEE BENEFITS** | | | | | | | | |
| STRS | | 3101-3102 | 7,263,449.00 | 7,471,347.00 | 2,847,908.31 | 7,440,301.00 | 31,046.00 | 0.4% |
| PERS | | 3201-3202 | 2,352,130.00 | 2,203,529.00 | 1,318,394.08 | 2,197,526.00 | 6,003.00 | 0.3% |
| OASDI/Medicare/Alternative | | 3301-3302 | 1,018,250.00 | 1,052,765.00 | 622,826.66 | 1,032,512.00 | 20,253.00 | 1.9% |
| Health and Welfare Benefits | | 3401-3402 | 4,042,379.00 | 4,284,474.00 | 3,071,273.53 | 4,283,575.00 | 899.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 212,366.00 | 175,565.00 | 104,596.77 | 176,165.00 | (600.00) | -0.3% |
| Workers' Compensation | | 3601-3602 | 699,498.00 | 515,779.00 | 309,203.84 | 507,851.00 | 7,928.00 | 1.5% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 545,533.00 | 523,103.00 | 343,507.42 | 523,103.00 | 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 | | | 16,133,605.00 | 16,226,562.00 | 8,617,710.61 | 16,161,033.00 | 65,529.00 | 0.4% |
| **BOOKS AND SUPPLIES** | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 199,122.00 | 539,384.00 | 493,530.32 | 486,051.00 | 53,333.00 | 9.9% |
| Books and Other Reference Materials | | 4200 | 10,057.00 | 39,249.00 | 11,797.45 | 57,174.00 | (17,925.00) | -45.7% |
| Materials and Supplies | | 4300 | 2,097,260.00 | 2,255,760.00 | 820,724.98 | 2,018,146.95 | 237,613.05 | 10.5% |
| Noncapitalized Equipment | | 4400 | 496,619.00 | 632,306.00 | 416,722.31 | 659,303.00 | (26,997.00) | -4.3% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 2,803,058.00 | 3,466,699.00 | 1,742,775.06 | 3,220,674.95 | 246,024.05 | 7.1% |
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | | | | |
| Subagreements for Services | | 5100 | 307,597.00 | 1,797,373.00 | 983,252.00 | 1,805,373.00 | (8,000.00) | -0.4% |
| Travel and Conferences | | 5200 | 209,884.00 | 371,865.00 | 75,186.91 | 435,660.00 | (63,795.00) | -17.2% |
| Dues and Memberships | | 5300 | 49,070.00 | 69,000.00 | 51,766.01 | 68,950.00 | 50.00 | 0.1% |
| Insurance | | 5400-5450 | 698,172.00 | 698,172.00 | 607,041.16 | 698,172.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 1,780,592.00 | 1,780,592.00 | 758,029.56 | 1,780,592.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 156,782.00 | 167,657.00 | 136,977.33 | 171,357.00 | (3,700.00) | -2.2% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 250,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 5,677,999.00 | 4,693,381.00 | 2,361,428.96 | 5,119,411.00 | (426,030.00) | -9.1% |
| Communications | | 5900 | 414,700.00 | 154,127.00 | 57,740.03 | 154,477.00 | (350.00) | -0.2% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 9,544,796.00 | 9,732,167.00 | 5,031,421.96 | 10,233,992.00 | (501,825.00) | -5.2% |
| **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 | 700,000.00 | 700,000.00 | 836,849.20 | 837,335.00 | (137,335.00) | -19.6% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 322,000.00 | 377,981.00 | 184,238.94 | 372,581.00 | 5,400.00 | 1.4% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 1,022,000.00 | 1,077,981.00 | 1,021,088.14 | 1,209,916.00 | (131,935.00) | -12.2% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | | | | |
| Tuition | | | | | | | | |
| Tuition for Instruction Under Interdistrict Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Special Schools | | 7130 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues | | | | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (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 County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6500 | 7221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | 6500 | 7222 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | 6500 | 7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6360 | 7221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | 6360 | 7222 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | 6360 | 7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | All Other | 7221-7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 54,265.00 | 54,265.00 | 38,590.94 | 54,265.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 270,999.00 | 270,999.00 | 213,785.52 | 270,999.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 325,264.00 | 325,264.00 | 252,376.46 | 325,264.00 | 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 | (45,755.00) | (60,676.00) | 0.00 | (60,074.00) | (602.00) | 1.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (45,755.00) | (60,676.00) | 0.00 | (60,074.00) | (602.00) | 1.0% |
| TOTAL, EXPENDITURES | | | 64,002,266.68 | 65,866,898.68 | 37,400,594.90 | 65,845,244.16 | 21,654.52 | 0.0% |
| **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% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| Other Sources | | | | | | | | |
| 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 | 30,000.00 | 30,000.00 | 31,280.00 | 35,000.00 | 5,000.00 | 16.7% |
| (c) TOTAL, SOURCES | | | 30,000.00 | 30,000.00 | 31,280.00 | 35,000.00 | 5,000.00 | 16.7% |
| **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) | | | 30,000.00 | 30,000.00 | 31,280.00 | 35,000.00 | (5,000.00) | -16.7% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| **A. REVENUES** | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 40,364,947.00 | 41,565,027.00 | 26,606,355.33 | 41,169,162.00 | (395,865.00) | -1.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 4,731,298.00 | 930,526.00 | 448,124.00 | 863,335.00 | (67,191.00) | -7.2% |
| 4) Other Local Revenue | | 8600-8799 | 387,860.00 | 368,530.00 | 338,581.22 | 493,930.00 | 125,400.00 | 34.0% |
| 5) TOTAL, REVENUES | | | 45,484,105.00 | 42,864,083.00 | 27,393,060.55 | 42,526,427.00 | | |
| **B. EXPENDITURES** | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 19,754,311.29 | 17,520,685.72 | 12,543,504.91 | 17,564,869.81 | (44,184.09) | -0.3% |
| 2) Classified Salaries | | 2000-2999 | 5,983,083.61 | 5,316,172.26 | 3,637,673.41 | 5,256,164.01 | 60,008.25 | 1.1% |
| 3) Employee Benefits | | 3000-3999 | 10,130,988.00 | 9,638,759.00 | 6,854,076.41 | 9,651,506.00 | (12,747.00) | -0.1% |
| 4) Books and Supplies | | 4000-4999 | 1,460,962.00 | 1,765,368.00 | 982,638.18 | 1,765,424.00 | (56.00) | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 2,709,601.00 | 2,265,003.00 | 2,256,936.32 | 2,304,122.00 | (39,119.00) | -1.7% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 20,000.00 | 20,417.76 | 20,000.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299<br>7400-7499 | 325,264.00 | 325,264.00 | 252,376.46 | 325,264.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (308,124.00) | (296,724.00) | 0.00 | (312,009.00) | 15,285.00 | -5.2% |
| 9) TOTAL, EXPENDITURES | | | 40,056,085.90 | 36,554,527.98 | 26,547,623.45 | 36,575,340.82 | | |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | 5,428,019.10 | 6,309,555.02 | 845,437.10 | 5,951,086.18 | | |
| **D. OTHER FINANCING SOURCES/USES** | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 30,000.00 | 30,000.00 | 31,280.00 | 35,000.00 | 5,000.00 | 16.7% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | (5,933,761.00) | (6,870,222.00) | 0.00 | (6,775,931.00) | 94,291.00 | -1.4% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (5,903,761.00) | (6,840,222.00) | 31,280.00 | (6,740,931.00) | | |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (475,741.90) | (530,666.98) | 876,717.10 | (789,844.82) | | |
| **F. FUND BALANCE, RESERVES** | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 3,976,586.40 | 3,976,586.40 | | 3,976,586.40 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 3,976,586.40 | 3,976,586.40 | | 3,976,586.40 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 3,976,586.40 | 3,976,586.40 | | 3,976,586.40 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 3,500,844.50 | 3,445,919.42 | | 3,186,741.58 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 5,000.00 | 10,000.00 | | 10,000.00 | | |
| Stores | | 9712 | 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) |
|---|---|---|---|---|---|---|---|---|
| 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 | | | | | | | | |
| 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 | 3,122,476.14 | 3,435,910.98 | | 3,176,732.29 | | |
| Unassigned/Unappropriated Amount | | 9790 | 373,368.36 | 8.44 | | 9.29 | | |
| **LCFF SOURCES** | | | | | | | | |
| Principal Apportionment | | | | | | | | |
| State Aid - Current Year | | 8011 | 16,810,261.00 | 16,346,588.00 | 12,308,691.00 | 15,951,297.00 | (395,291.00) | -2.4% |
| Education Protection Account State Aid - Current Year | | 8012 | 700,324.00 | 708,624.00 | 362,469.00 | 708,050.00 | (574.00) | -0.1% |
| State Aid - Prior Years | | 8019 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tax Relief Subventions | | | | | | | | |
| Homeowners' Exemptions | | 8021 | 167,734.00 | 165,625.00 | 84,144.58 | 165,625.00 | 0.00 | 0.0% |
| Timber Yield Tax | | 8022 | 1,723.00 | 538.00 | 2,620.42 | 538.00 | 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 | 21,371,399.00 | 22,878,822.00 | 12,626,824.71 | 22,878,822.00 | 0.00 | 0.0% |
| Unsecured Roll Taxes | | 8042 | 387,396.00 | 492,601.00 | 471,076.87 | 492,601.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8043 | 10,948.00 | 10,948.00 | 4,912.21 | 10,948.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8044 | 219,981.00 | 341,855.00 | 335,467.94 | 341,855.00 | 0.00 | 0.0% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 688,618.00 | 612,863.00 | 404,490.00 | 612,863.00 | 0.00 | 0.0% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Taxes | | 8048 | 5,000.00 | 5,000.00 | 5,658.60 | 5,000.00 | 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 | 3,122.00 | 3,122.00 | 0.00 | 3,122.00 | 0.00 | 0.0% |
| Less: Non-LCFF | | | | | | | | |
| (50%) Adjustment | | 8089 | (1,559.00) | (1,559.00) | 0.00 | (1,559.00) | 0.00 | 0.0% |
| Subtotal, LCFF Sources | | | 40,364,947.00 | 41,565,027.00 | 26,606,355.33 | 41,169,162.00 | (395,865.00) | -1.0% |
| LCFF Transfers | | | | | | | | |
| Unrestricted LCFF | | | | | | | | |
| Transfers - Current Year | 0000 | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other LCFF Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Property Taxes Transfers | | 8097 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 40,364,947.00 | 41,565,027.00 | 26,606,355.33 | 41,169,162.00 | (395,865.00) | -1.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| **FEDERAL REVENUE** | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Special Education Discretionary Grants | | 8182 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Forest Reserve Funds | | 8260 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Flood Control Funds | | 8270 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Wildlife Reserve Funds | | 8280 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from Federal Sources | | 8287 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Title I, Part A, Basic | 3010 | 8290 | | | | | | |
| Title I, Part D, Local Delinquent Programs | 3025 | 8290 | | | | | | |
| Title II, Part A, Supporting Effective Instruction | 4035 | 8290 | | | | | | |
| Title III, Part A, Immigrant Student Program | 4201 | 8290 | | | | | | |
| Title III, Part A, English Learner Program | 4203 | 8290 | | | | | | |
| Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | | | | | | |
| Other NCLB / Every Student Succeeds Act | 3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630 | 8290 | | | | | | |
| Career and Technical Education | 3500-3599 | 8290 | | | | | | |
| All Other Federal Revenue | All Other | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **OTHER STATE REVENUE** | | | | | | | | |
| Other State Apportionments | | | | | | | | |
| ROC/P Entitlement | | | | | | | | |
| Prior Years | 6360 | 8319 | | | | | | |
| Special Education Master Plan | | | | | | | | |
| Current Year | 6500 | 8311 | | | | | | |
| Prior Years | 6500 | 8319 | | | | | | |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Mandated Costs Reimbursements | | 8550 | 4,160,534.00 | 160,534.00 | 146,631.00 | 146,631.00 | (13,903.00) | -8.7% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 570,764.00 | 657,562.00 | 295,034.00 | 604,274.00 | (53,288.00) | -8.1% |
| Tax Relief Subventions | | | | | | | | |
| Restricted Levies - Other | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | | |

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|---|---|---|---|---|---|---|---|---|
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| After School Education and Safety (ASES) | 6010 | 8590 | | | | | | |
| Charter School Facility Grant | 6030 | 8590 | | | | | | |
| Career Technical Education Incentive Grant Program | 6387 | 8590 | | | | | | |
| Drug/Alcohol/Tobacco Funds | 6650, 6690, 6695 | 8590 | | | | | | |
| California Clean Energy Jobs Act | 6230 | 8590 | | | | | | |
| Specialized Secondary | 7370 | 8590 | | | | | | |
| American Indian Early Childhood Education | 7210 | 8590 | | | | | | |
| All Other State Revenue | All Other | 8590 | 0.00 | 112,430.00 | 6,459.00 | 112,430.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 4,731,298.00 | 930,526.00 | 448,124.00 | 863,335.00 | (67,191.00) | -7.2% |
| **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 | 3,430.00 | 3,430.00 | 400.00 | 3,430.00 | 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 | 75,000.00 | 75,000.00 | 33,424.00 | 75,000.00 | 0.00 | 0.0% |
| Interest | | 8660 | 20,500.00 | 20,500.00 | 38,512.93 | 75,500.00 | 55,000.00 | 268.3% |
| 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 | 69,600.00 | 69,600.00 | 9,069.11 | 30,000.00 | (39,600.00) | -56.9% |
| 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 | 34,330.00 | 15,000.00 | 6,084.00 | 15,000.00 | 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 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| All Other Local Revenue | | 8699 | 150,000.00 | 150,000.00 | 241,791.18 | 280,000.00 | 130,000.00 | 86.7% |
| Tuition | | 8710 | 35,000.00 | 35,000.00 | 9,300.00 | 15,000.00 | (20,000.00) | -57.1% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers Of Apportionments | | | | | | | | |
| Special Education SELPA Transfers | | | | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | | | | | | |
| From County Offices | 6500 | 8792 | | | | | | |
| From JPAs | 6500 | 8793 | | | | | | |
| ROC/P Transfers | | | | | | | | |
| From Districts or Charter Schools | 6360 | 8791 | | | | | | |
| From County Offices | 6360 | 8792 | | | | | | |
| From JPAs | 6360 | 8793 | | | | | | |
| Other Transfers of Apportionments | | | | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 387,860.00 | 368,530.00 | 338,581.22 | 493,930.00 | 125,400.00 | 34.0% |
| TOTAL, REVENUES | | | 45,484,105.00 | 42,864,083.00 | 27,393,060.55 | 42,526,427.00 | (337,656.00) | -0.8% |
| **CERTIFICATED SALARIES** | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 16,499,547.44 | 13,946,758.77 | 10,206,290.13 | 13,952,803.77 | (6,045.00) | 0.0% |
| Certificated Pupil Support Salaries | | 1200 | 1,295,178.46 | 1,459,460.42 | 966,030.86 | 1,465,327.43 | (5,867.01) | -0.4% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 1,770,199.39 | 1,917,695.53 | 1,260,639.63 | 1,926,597.61 | (8,902.08) | -0.5% |
| Other Certificated Salaries | | 1900 | 189,386.00 | 196,771.00 | 110,544.29 | 220,141.00 | (23,370.00) | -11.9% |
| TOTAL, CERTIFICATED SALARIES | | | 19,754,311.29 | 17,520,685.72 | 12,543,504.91 | 17,564,869.81 | (44,184.09) | -0.3% |
| **CLASSIFIED SALARIES** | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 920,805.59 | 577,505.10 | 336,982.81 | 562,806.10 | 14,699.00 | 2.5% |
| Classified Support Salaries | | 2200 | 2,236,095.40 | 1,833,378.25 | 1,474,001.16 | 1,881,499.19 | (48,120.94) | -2.6% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 564,507.19 | 609,219.23 | 402,360.90 | 536,663.56 | 72,555.67 | 11.9% |
| Clerical, Technical and Office Salaries | | 2400 | 1,877,540.99 | 1,927,090.50 | 1,245,561.05 | 1,907,968.98 | 19,121.52 | 1.0% |
| Other Classified Salaries | | 2900 | 384,134.44 | 368,979.18 | 178,767.49 | 367,226.18 | 1,753.00 | 0.5% |
| TOTAL, CLASSIFIED SALARIES | | | 5,983,083.61 | 5,316,172.26 | 3,637,673.41 | 5,256,164.01 | 60,008.25 | 1.1% |
| **EMPLOYEE BENEFITS** | | | | | | | | |
| STRS | | 3101-3102 | 3,815,254.00 | 3,336,561.00 | 2,340,343.92 | 3,347,104.00 | (10,543.00) | -0.3% |
| PERS | | 3201-3202 | 1,533,364.00 | 1,306,471.00 | 887,164.46 | 1,302,780.00 | 3,691.00 | 0.3% |
| OASDI/Medicare/Alternative | | 3301-3302 | 708,677.00 | 659,539.00 | 453,309.47 | 655,861.00 | 3,678.00 | 0.6% |
| Health and Welfare Benefits | | 3401-3402 | 3,180,776.00 | 3,449,530.00 | 2,506,005.74 | 3,459,624.00 | (10,094.00) | -0.3% |
| Unemployment Insurance | | 3501-3502 | 122,888.00 | 113,712.00 | 82,243.46 | 113,648.00 | 64.00 | 0.1% |
| Workers' Compensation | | 3601-3602 | 340,029.00 | 342,946.00 | 241,501.94 | 342,489.00 | 457.00 | 0.1% |
| 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 | 430,000.00 | 430,000.00 | 343,507.42 | 430,000.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 10,130,988.00 | 9,638,759.00 | 6,854,076.41 | 9,651,506.00 | (12,747.00) | -0.1% |
| **BOOKS AND SUPPLIES** | | | | | | | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| Approved Textbooks and Core Curricula Materials | | 4100 | 3,000.00 | 363,000.00 | 262,764.62 | 357,000.00 | 6,000.00 | 1.7% |
| Books and Other Reference Materials | | 4200 | 5,804.00 | 8,037.00 | 2,737.50 | 8,866.00 | (829.00) | -10.3% |
| Materials and Supplies | | 4300 | 1,088,270.00 | 1,047,092.00 | 537,489.72 | 1,046,319.00 | 773.00 | 0.1% |
| Noncapitalized Equipment | | 4400 | 363,888.00 | 347,239.00 | 179,646.34 | 353,239.00 | (6,000.00) | -1.7% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 1,460,962.00 | 1,765,368.00 | 982,638.18 | 1,765,424.00 | (56.00) | 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 | 170,474.00 | 165,127.00 | 25,721.63 | 162,266.00 | 2,861.00 | 1.7% |
| Dues and Memberships | | 5300 | 47,105.00 | 50,135.00 | 45,915.09 | 50,135.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 698,172.00 | 698,172.00 | 607,041.16 | 698,172.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 1,780,592.00 | 1,780,592.00 | 758,029.56 | 1,780,592.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 113,877.00 | 115,537.00 | 103,444.19 | 115,537.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | (1,467,467.00) | (1,473,848.00) | (20,233.61) | (1,486,193.00) | 12,345.00 | -0.8% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 1,094,297.00 | 792,310.00 | 685,437.19 | 846,635.00 | (54,325.00) | -6.9% |
| Communications | | 5900 | 272,551.00 | 136,978.00 | 51,581.11 | 136,978.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 2,709,601.00 | 2,265,003.00 | 2,256,936.32 | 2,304,122.00 | (39,119.00) | -1.7% |
| **CAPITAL OUTLAY** | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 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 | 20,000.00 | 20,417.76 | 20,000.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 20,000.00 | 20,417.76 | 20,000.00 | 0.00 | 0.0% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | | | | |
| Tuition | | | | | | | | |
| Tuition for Instruction Under Interdistrict Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Special Schools | | 7130 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues | | | | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| Special Education SELPA Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6500 | 7221 | | | | | | |
| To County Offices | 6500 | 7222 | | | | | | |
| To JPAs | 6500 | 7223 | | | | | | |
| ROC/P Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6360 | 7221 | | | | | | |
| To County Offices | 6360 | 7222 | | | | | | |
| To JPAs | 6360 | 7223 | | | | | | |
| Other Transfers of Apportionments | All Other | 7221-7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 54,265.00 | 54,265.00 | 38,590.94 | 54,265.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 270,999.00 | 270,999.00 | 213,785.52 | 270,999.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 325,264.00 | 325,264.00 | 252,376.46 | 325,264.00 | 0.00 | 0.0% |
| **OTHER OUTGO - TRANSFERS OF INDIRECT COSTS** | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | (262,369.00) | (236,048.00) | 0.00 | (251,935.00) | 15,887.00 | -6.7% |
| Transfers of Indirect Costs - Interfund | | 7350 | (45,755.00) | (60,676.00) | 0.00 | (60,074.00) | (602.00) | 1.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (308,124.00) | (296,724.00) | 0.00 | (312,009.00) | 15,285.00 | -5.2% |
| TOTAL, EXPENDITURES | | | 40,056,085.90 | 36,554,527.98 | 26,547,623.45 | 36,575,340.82 | (20,812.84) | -0.1% |
| **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 | 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% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | |
| Long-Term Debt Proceeds | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 30,000.00 | 30,000.00 | 31,280.00 | 35,000.00 | 5,000.00 | 16.7% |
| (c) TOTAL, SOURCES | | | 30,000.00 | 30,000.00 | 31,280.00 | 35,000.00 | 5,000.00 | 16.7% |
| **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 | (5,933,761.00) | (6,870,222.00) | 0.00 | (6,775,931.00) | 94,291.00 | -1.4% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | (5,933,761.00) | (6,870,222.00) | 0.00 | (6,775,931.00) | 94,291.00 | -1.4% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | (5,903,761.00) | (6,840,222.00) | 31,280.00 | (6,740,931.00) | 99,291.00 | -1.5% |

| 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) |
|---|---|---|---|---|---|---|---|---|
| **A. REVENUES** | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 6,051,914.00 | 6,387,226.00 | 1,719,796.14 | 6,040,551.00 | (346,675.00) | -5.4% |
| 3) Other State Revenue | | 8300-8599 | 10,024,737.00 | 16,586,924.00 | 7,412,005.04 | 15,534,541.00 | (1,052,383.00) | -6.3% |
| 4) Other Local Revenue | | 8600-8799 | 466,141.00 | 546,164.00 | 331,603.46 | 830,533.95 | 284,369.95 | 52.1% |
| 5) TOTAL, REVENUES | | | 16,542,792.00 | 23,520,314.00 | 9,463,404.64 | 22,405,625.95 | | |
| **B. EXPENDITURES** | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 5,221,830.73 | 8,660,727.28 | 2,789,131.14 | 8,383,471.43 | 277,255.85 | 3.2% |
| 2) Classified Salaries | | 2000-2999 | 3,260,073.05 | 3,601,316.42 | 1,764,913.21 | 3,549,932.96 | 51,383.46 | 1.4% |
| 3) Employee Benefits | | 3000-3999 | 6,002,617.00 | 6,587,803.00 | 1,763,634.20 | 6,509,527.00 | 78,276.00 | 1.2% |
| 4) Books and Supplies | | 4000-4999 | 1,342,096.00 | 1,701,331.00 | 760,136.88 | 1,455,250.95 | 246,080.05 | 14.5% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 6,835,195.00 | 7,467,164.00 | 2,774,485.64 | 7,929,870.00 | (462,706.00) | -6.2% |
| 6) Capital Outlay | | 6000-6999 | 1,022,000.00 | 1,057,981.00 | 1,000,670.38 | 1,189,916.00 | (131,935.00) | -12.5% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 262,369.00 | 236,048.00 | 0.00 | 251,935.00 | (15,887.00) | -6.7% |
| 9) TOTAL, EXPENDITURES | | | 23,946,180.78 | 29,312,370.70 | 10,852,971.45 | 29,269,903.34 | | |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | (7,403,388.78) | (5,792,056.70) | (1,389,566.81) | (6,864,277.39) | | |
| **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 | 5,933,761.00 | 6,870,222.00 | 0.00 | 6,775,931.00 | (94,291.00) | -1.4% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 5,933,761.00 | 6,870,222.00 | 0.00 | 6,775,931.00 | | |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (1,469,627.78) | 1,078,165.30 | (1,389,566.81) | (88,346.39) | | |
| **F. FUND BALANCE, RESERVES** | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 3,027,493.15 | 3,027,493.15 | | 3,027,493.15 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 3,027,493.15 | 3,027,493.15 | | 3,027,493.15 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 3,027,493.15 | 3,027,493.15 | | 3,027,493.15 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,557,865.37 | 4,105,658.45 | | 2,939,146.76 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 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) |
|---|---|---|---|---|---|---|---|---|
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | 9740 | 1,931,233.73 | 4,105,666.89 | | 2,939,156.05 | | |
| 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 | (373,368.36) | (8.44) | | (9.29) | | |
| **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% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | |
| **FEDERAL REVENUE** | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 886,771.00 | 886,771.00 | 374,666.34 | 886,771.00 | 0.00 | 0.0% |
| Special Education Discretionary Grants | | 8182 | 195,101.00 | 195,101.00 | 33,971.94 | 303,101.00 | 108,000.00 | 55.4% |
| 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 | 11,183.00 | 11,183.00 | 0.00 | 3,520.00 | (7,663.00) | -68.5% |
| 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 | 703,323.00 | 651,977.00 | 575,162.63 | 688,602.00 | 36,625.00 | 5.6% |
| 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 | 161,699.00 | 148,299.00 | 42,152.00 | 148,550.00 | 251.00 | 0.2% |
| Title III, Part A, Immigrant Student Program | 4201 | 8290 | 42,884.00 | 43,622.00 | 417.00 | 24,300.00 | (19,322.00) | -44.3% |
| Title III, Part A, English Learner Program | 4203 | 8290 | 133,597.00 | 161,246.00 | 7,158.00 | 161,246.00 | 0.00 | 0.0% |
| Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other NCLB / Every Student Succeeds Act | 3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630 | 8290 | 259,187.00 | 259,138.00 | 40,804.00 | 259,138.00 | 0.00 | 0.0% |
| Career and Technical Education | 3500-3599 | 8290 | 25,015.00 | 25,015.00 | 10,095.23 | 25,015.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 3,633,154.00 | 4,004,874.00 | 635,369.00 | 3,540,308.00 | (464,566.00) | -11.6% |
| TOTAL, FEDERAL REVENUE | | | 6,051,914.00 | 6,387,226.00 | 1,719,796.14 | 6,040,551.00 | (346,675.00) | -5.4% |
| **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 | 3,270,115.00 | 3,270,115.00 | 2,381,950.00 | 3,270,115.00 | 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 | 88,083.00 | 88,083.00 | 64,601.00 | 88,083.00 | 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 | 227,605.00 | 272,076.00 | 48,095.03 | 250,490.00 | (21,586.00) | -7.9% |
| Tax Relief Subventions | | | | | | | | |
| Restricted Levies - Other | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 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 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 | 391,291.00 | 391,291.00 | 0.00 | 391,291.00 | 0.00 | 0.0% |
| Charter School Facility Grant | 6030 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Career Technical Education Incentive Grant Program | 6387 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Drug/Alcohol/Tobacco Funds | 6650, 6690, 6695 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Specialized Secondary | 7370 | 8590 | 149,862.00 | 118,402.00 | 0.00 | 102,668.00 | (15,734.00) | -13.3% |
| 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 | 5,897,781.00 | 12,446,957.00 | 4,917,359.01 | 11,431,894.00 | (1,015,063.00) | -8.2% |
| TOTAL, OTHER STATE REVENUE | | | 10,024,737.00 | 16,586,924.00 | 7,412,005.04 | 15,534,541.00 | (1,052,383.00) | -6.3% |
| **OTHER LOCAL REVENUE** | | | | | | | | |
| Other Local Revenue | | | | | | | | |
| County and District Taxes | | | | | | | | |
| Other Restricted Levies | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 102,885.00 | 102,885.00 | 53,231.50 | 102,885.00 | 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 | 640.00 | 775.00 | 775.00 | 135.00 | 21.1% |
| Other Local Revenue | | | | | | | | |
| Plus: Misc Funds Non-LCFF (50%) Adjustment | | 8691 | 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) |
|---|---|---|---|---|---|---|---|---|
| Pass-Through Revenues From Local Sources | | 8697 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Local Revenue | | 8699 | 363,256.00 | 442,639.00 | 277,596.96 | 726,873.95 | 284,234.95 | 64.2% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers Of Apportionments | | | | | | | | |
| Special Education SELPA Transfers | | | | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | 6500 | 8792 | 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 | | | 466,141.00 | 546,164.00 | 331,603.46 | 830,533.95 | 284,369.95 | 52.1% |
| TOTAL, REVENUES | | | 16,542,792.00 | 23,520,314.00 | 9,463,404.64 | 22,405,625.95 | (1,114,688.05) | -4.7% |
| **CERTIFICATED SALARIES** | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 4,256,986.32 | 7,388,896.92 | 2,126,383.09 | 7,103,652.90 | 285,244.02 | 3.9% |
| Certificated Pupil Support Salaries | | 1200 | 663,021.87 | 959,090.15 | 463,038.58 | 959,212.50 | (122.35) | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 301,822.54 | 312,740.21 | 199,709.47 | 320,606.03 | (7,865.82) | -2.5% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 5,221,830.73 | 8,660,727.28 | 2,789,131.14 | 8,383,471.43 | 277,255.85 | 3.2% |
| **CLASSIFIED SALARIES** | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 1,256,850.18 | 1,239,793.59 | 607,683.20 | 1,172,894.13 | 66,899.46 | 5.4% |
| Classified Support Salaries | | 2200 | 906,748.57 | 1,400,664.19 | 563,566.20 | 1,422,217.19 | (21,553.00) | -1.5% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 179,690.90 | 186,879.83 | 120,414.01 | 169,444.83 | 17,435.00 | 9.3% |
| Clerical, Technical and Office Salaries | | 2400 | 351,433.09 | 242,894.22 | 153,403.90 | 261,602.22 | (18,708.00) | -7.7% |
| Other Classified Salaries | | 2900 | 565,350.31 | 531,084.59 | 319,845.90 | 523,774.59 | 7,310.00 | 1.4% |
| TOTAL, CLASSIFIED SALARIES | | | 3,260,073.05 | 3,601,316.42 | 1,764,913.21 | 3,549,932.96 | 51,383.46 | 1.4% |
| **EMPLOYEE BENEFITS** | | | | | | | | |
| STRS | | 3101-3102 | 3,448,195.00 | 4,134,786.00 | 507,564.39 | 4,093,197.00 | 41,589.00 | 1.0% |
| PERS | | 3201-3202 | 818,766.00 | 897,058.00 | 431,229.62 | 894,746.00 | 2,312.00 | 0.3% |
| OASDI/Medicare/Alternative | | 3301-3302 | 309,573.00 | 393,226.00 | 169,517.19 | 376,651.00 | 16,575.00 | 4.2% |
| Health and Welfare Benefits | | 3401-3402 | 861,603.00 | 834,944.00 | 565,267.79 | 823,951.00 | 10,993.00 | 1.3% |
| Unemployment Insurance | | 3501-3502 | 89,478.00 | 61,853.00 | 22,353.31 | 62,517.00 | (664.00) | -1.1% |
| Workers' Compensation | | 3601-3602 | 359,469.00 | 172,833.00 | 67,701.90 | 165,362.00 | 7,471.00 | 4.3% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 115,533.00 | 93,103.00 | 0.00 | 93,103.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 6,002,617.00 | 6,587,803.00 | 1,763,634.20 | 6,509,527.00 | 78,276.00 | 1.2% |

| 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) |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | |
| **BOOKS AND SUPPLIES** | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 196,122.00 | 176,384.00 | 230,765.70 | 129,051.00 | 47,333.00 | 26.8% |
| Books and Other Reference Materials | | 4200 | 4,253.00 | 31,212.00 | 9,059.95 | 48,308.00 | (17,096.00) | -54.8% |
| Materials and Supplies | | 4300 | 1,008,990.00 | 1,208,668.00 | 283,235.26 | 971,827.95 | 236,840.05 | 19.6% |
| Noncapitalized Equipment | | 4400 | 132,731.00 | 285,067.00 | 237,075.97 | 306,064.00 | (20,997.00) | -7.4% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 1,342,096.00 | 1,701,331.00 | 760,136.88 | 1,455,250.95 | 246,080.05 | 14.5% |
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | | | | |
| Subagreements for Services | | 5100 | 307,597.00 | 1,797,373.00 | 983,252.00 | 1,805,373.00 | (8,000.00) | -0.4% |
| Travel and Conferences | | 5200 | 39,410.00 | 206,738.00 | 49,465.28 | 273,394.00 | (66,656.00) | -32.2% |
| Dues and Memberships | | 5300 | 1,965.00 | 18,865.00 | 5,850.92 | 18,815.00 | 50.00 | 0.3% |
| 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 | 42,905.00 | 52,120.00 | 33,533.14 | 55,820.00 | (3,700.00) | -7.1% |
| Transfers of Direct Costs | | 5710 | 1,467,467.00 | 1,473,848.00 | 20,233.61 | 1,486,193.00 | (12,345.00) | -0.8% |
| Transfers of Direct Costs - Interfund | | 5750 | 250,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 4,583,702.00 | 3,901,071.00 | 1,675,991.77 | 4,272,776.00 | (371,705.00) | -9.5% |
| Communications | | 5900 | 142,149.00 | 17,149.00 | 6,158.92 | 17,499.00 | (350.00) | -2.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 6,835,195.00 | 7,467,164.00 | 2,774,485.64 | 7,929,870.00 | (462,706.00) | -6.2% |
| **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 | 700,000.00 | 700,000.00 | 836,849.20 | 837,335.00 | (137,335.00) | -19.6% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 322,000.00 | 357,981.00 | 163,821.18 | 352,581.00 | 5,400.00 | 1.5% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 1,022,000.00 | 1,057,981.00 | 1,000,670.38 | 1,189,916.00 | (131,935.00) | -12.5% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | | | | |
| Tuition | | | | | | | | |
| Tuition for Instruction Under Interdistrict | | | | | | | | |
| Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Special Schools | | 7130 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues | | | | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| Special Education SELPA Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6500 | 7221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | 6500 | 7222 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | 6500 | 7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6360 | 7221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | 6360 | 7222 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | 6360 | 7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | All Other | 7221-7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **OTHER OUTGO - TRANSFERS OF INDIRECT COSTS** | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | 262,369.00 | 236,048.00 | 0.00 | 251,935.00 | (15,887.00) | -6.7% |
| Transfers of Indirect Costs - Interfund | | 7350 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 262,369.00 | 236,048.00 | 0.00 | 251,935.00 | (15,887.00) | -6.7% |
| TOTAL, EXPENDITURES | | | 23,946,180.78 | 29,312,370.70 | 10,852,971.45 | 29,269,903.34 | 42,467.36 | 0.1% |
| **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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Special Reserve Fund | | 7612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Cafeteria Fund | | 7616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **OTHER SOURCES/USES** | | | | | | | | |
| **SOURCES** | | | | | | | | |
| State Apportionments | | | | | | | | |
| Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Proceeds | | | | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | |
| Long-Term Debt Proceeds | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **USES** | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 5,933,761.00 | 6,870,222.00 | 0.00 | 6,775,931.00 | (94,291.00) | -1.4% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 5,933,761.00 | 6,870,222.00 | 0.00 | 6,775,931.00 | (94,291.00) | -1.4% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 5,933,761.00 | 6,870,222.00 | 0.00 | 6,775,931.00 | 94,291.00 | 1.4% |

# STUDENT ACTIVITY SPECIAL REVENUE

The Student Activity Special Revenue Fund represents the financial activities of the Associated Student Body (ASB). The Associated Student Body is a group of students with the main objective of making students feel connected to school and each other through involvement of co and extra curricular activities. Financial transactions are required to be succinctly separate from District financial transactions; however, through General Accounting Standards Board Statement 84, these transactions must be reported through the standard financial means of the District.



**STUDENT ACTIVITY SPECIAL REVENUE**
**2022 - 2023 Second Interim Report**
**Summary**

| | | |
|---|---|---|
| **AUDITED BEGINNING BALANCE** | | **$206,216** |
| **REVENUES** | | |
| | *LCFF Sources* | $0 |
| | *Federal Revenues* | $0 |
| | *Other State Revenues* | $0 |
| | *Other Local Revenues* | $40,010 |
| | ***Total Revenues*** | **$40,010** |
| **EXPENDITURES** | | |
| | *Certificated Salaries* | $0 |
| | *Classified Salaries* | $0 |
| | *Employee Benefits* | $0 |
| | *Books and Supplies* | $7,000 |
| | *Services, Other Operating Expenses* | $10,000 |
| | *Capital Outlay* | $0 |
| | *Other Outgoing* | $0 |
| | ***Total Expenditures*** | **$17,000** |
| **EXCESS OF REVENUES** | | **$23,010** |
| **OTHER FINANCING SOURCES/USES** | | |
| | *Transfers In* | $0 |
| | *Transfers Out* | $0 |
| | ***Total Other Financing Sources/Uses*** | **$0** |
| **NET INCREASE IN FUND** | | **$23,010** |
| **ENDING FUND BALANCE** | | **$229,226** |
| **COMPONENTS OF ENDING FUND BALANCE** | | |
| | *Reserved Amounts* | |
| | *Restricted* | $229,226 |

| Description | Resource Codes | Object Codes | Original Budget (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 | 40,010.00 | 40,010.00 | 0.00 | 40,010.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 40,010.00 | 40,010.00 | 0.00 | 40,010.00 | | |
| **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 | 7,000.00 | 7,000.00 | 0.00 | 7,000.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 10,000.00 | 10,000.00 | 0.00 | 10,000.00 | 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 | | | 17,000.00 | 17,000.00 | 0.00 | 17,000.00 | | |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | 23,010.00 | 23,010.00 | 0.00 | 23,010.00 | | |
| **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)** | | | 23,010.00 | 23,010.00 | 0.00 | 23,010.00 | | |
| **F. FUND BALANCE, RESERVES** | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| a) As of July 1 - Unaudited | | 9791 | 206,216.13 | 206,216.13 | | 206,216.13 | 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) | | | 206,216.13 | 206,216.13 | | 206,216.13 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 206,216.13 | 206,216.13 | | 206,216.13 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 229,226.13 | 229,226.13 | | 229,226.13 | | |
| 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 | 229,226.13 | 229,226.13 | | 229,226.13 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |
| **REVENUES** | | | | | | | | |
| Sale of Equipment and Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 10.00 | 10.00 | 0.00 | 10.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Local Revenue | | 8699 | 40,000.00 | 40,000.00 | 0.00 | 40,000.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 40,010.00 | 40,010.00 | 0.00 | 40,010.00 | | |
| **CERTIFICATED SALARIES** | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **CLASSIFIED SALARIES** | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **EMPLOYEE BENEFITS** | | | | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **BOOKS AND SUPPLIES** | | | | | | | | |
| Materials and Supplies | | 4300 | 7,000.00 | 7,000.00 | 0.00 | 7,000.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 7,000.00 | 7,000.00 | 0.00 | 7,000.00 | 0.00 | 0.0% |
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 10,000.00 | 10,000.00 | 0.00 | 10,000.00 | 0.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 10,000.00 | 10,000.00 | 0.00 | 10,000.00 | 0.00 | 0.0% |
| **CAPITAL OUTLAY** | | | | | | | | |
| Equipment | | 6400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **OTHER OUTGO - TRANSFERS OF INDIRECT COSTS** | | | | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 17,000.00 | 17,000.00 | 0.00 | 17,000.00 | | |
| **INTERFUND TRANSFERS** | | | | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **INTERFUND TRANSFERS OUT** | | | | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

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

| Resource | Description | 2022-23 Projected Totals |
|---|---|---|
| 8210 | Student Activity Funds | 229,226.13 |
| Total, Restricted Balance | | 229,226.13 |

# Special Education Pass-Through Fund

This Fund is used to account separately for Alpine County's portion of SELPA funding.



**SPECIAL EDUCATION PASS-THROUGH FUND**
**2022 - 2023 Second Interim Report**
**Summary**

| | |
|---|---|
| **AUDITED BEGINNING BALANCE** | **$0** |
| **REVENUES** | |
| *LCFF Sources* | $0 |
| *Federal Revenues* | $1,108 |
| *Other State Revenues* | $133,555 |
| *Other Local Revenues* | $0 |
| ***Total Revenues*** | **$134,663** |
| **EXPENDITURES** | |
| *Certificated Salaries* | $0 |
| *Classified Salaries* | $0 |
| *Employee Benefits* | $0 |
| *Books and Supplies* | $0 |
| *Services, Other Operating Expenses* | $0 |
| *Capital Outlay* | $0 |
| *Other Outgoing* | $134,663 |
| ***Total Expenditures*** | **$134,663** |
| **EXCESS OF REVENUES** | **$0** |
| **OTHER FINANCING SOURCES/USES** | |
| *Transfers In* | $0 |
| *Transfers Out* | $0 |
| ***Total Other Financing Sources/Uses*** | **$0** |
| **NET INCREASE IN FUND** | **$0** |
| **ENDING FUND BALANCE** | **$0** |
| **COMPONENTS OF ENDING FUND BALANCE** | |
| *Reserved Amounts* | |
| *Other Designated* | $0 |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| **A. REVENUES** | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 1,108.00 | 1,108.00 | 1,108.00 | 1,108.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 133,555.00 | 133,555.00 | 133,555.00 | 133,555.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 0.00 | 0.00 | (.05) | 0.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 134,663.00 | 134,663.00 | 134,662.95 | 134,663.00 | | |
| **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 | 134,663.00 | 134,663.00 | 134,663.00 | 134,663.00 | 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 | | | 134,663.00 | 134,663.00 | 134,663.00 | 134,663.00 | | |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | 0.00 | 0.00 | (.05) | 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 | (.05) | 0.00 | | |
| **F. FUND BALANCE, RESERVES** | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 0.00 | 0.00 | | 0.00 | 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 | 0.00 | | 0.00 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 0.00 | 0.00 | | 0.00 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 0.00 | 0.00 | | 0.00 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | 9740 | 0.00 | 0.00 | | 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 | 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 | | | | | | | | |
| Property Taxes Transfers | | 8097 | 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** | | | | | | | | |
| Pass-Through Revenues From Federal Sources | | 8287 | 1,108.00 | 1,108.00 | 1,108.00 | 1,108.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 1,108.00 | 1,108.00 | 1,108.00 | 1,108.00 | 0.00 | 0.0% |
| **OTHER STATE REVENUE** | | | | | | | | |
| Other State Apportionments | | | | | | | | |
| 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% |
| Pass-Through Revenues from State Sources | | 8587 | 133,555.00 | 133,555.00 | 133,555.00 | 133,555.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 133,555.00 | 133,555.00 | 133,555.00 | 133,555.00 | 0.00 | 0.0% |
| **OTHER LOCAL REVENUE** | | | | | | | | |
| Interest | | 8660 | 0.00 | 0.00 | (.05) | 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 | | | | | | | | |
| Pass-Through Revenues From Local Sources | | 8697 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Apportionments | | | | | | | | |
| From Districts or Charter Schools | | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 0.00 | 0.00 | (.05) | 0.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 134,663.00 | 134,663.00 | 134,662.95 | 134,663.00 | | |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | | | | |
| Other Transfers Out | | | | | | | | |
| Transfers of Pass-Through Revenues | | | | | | | | |
| To Districts or Charter Schools | | 7211 | 134,663.00 | 134,663.00 | 134,663.00 | 134,663.00 | 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% |
| 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% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 134,663.00 | 134,663.00 | 134,663.00 | 134,663.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 134,663.00 | 134,663.00 | 134,663.00 | 134,663.00 | | |

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

# CAFETERIA-FOOD SERVICE

Good nutrition is essential in preparing children to learn.

Child Nutrition Services continues to be a self—supporting branch of the Lake Tahoe Unified School District. For those students in need we offer a free or reduced priced meal program.



**CAFETERIA - FOOD SERVICES FUND**
**2022- 2023 Second Interim Report**
**Summary**

| | | |
|---|---|---|
| **AUDITED BEGINNING BALANCE** | | **$421,987** |
| **REVENUES** | | |
| | *LCFF Sources* | $0 |
| | *Federal Revenues* | $950,442 |
| | *Other State Revenues* | $935,999 |
| | *Other Local Revenues* | $4,500 |
| | ***Total Revenues*** | **$1,890,941** |
| **EXPENDITURES** | | |
| | *Certificated Salaries* | $0 |
| | *Classified Salaries* | $670,015 |
| | *Employee Benefits* | $372,167 |
| | *Books and Supplies* | $605,741 |
| | *Services, Other Operating Expenses* | $64,100 |
| | *Capital Outlay* | $0 |
| | *Other Outgoing* | $60,074 |
| | ***Total Expenditures*** | **$1,772,097** |
| **EXCESS OF REVENUES** | | **$118,844** |
| **OTHER FINANCING SOURCES/USES** | | |
| | *Transfers In* | $0 |
| | *Transfers Out* | $0 |
| | ***Total Other Financing Sources/Uses*** | **$0** |
| **NET INCREASE IN FUND** | | **$118,844** |
| **ENDING FUND BALANCE** | | **$540,831** |
| **COMPONENTS OF ENDING FUND BALANCE** | | |
| | *Reserved Amounts* | |
| | *Stores* | $0 |
| | *Restricted* | $ 540,831 |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| **A. REVENUES** | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 1,391,000.00 | 950,442.00 | 358,283.72 | 950,442.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 935,999.00 | 290,546.76 | 935,999.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 4,500.00 | 4,500.00 | (10,484.45) | 4,500.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 1,395,500.00 | 1,890,941.00 | 638,346.03 | 1,890,941.00 | | |
| **B. EXPENDITURES** | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 647,514.65 | 680,070.89 | 393,783.23 | 670,014.89 | 10,056.00 | 1.5% |
| 3) Employee Benefits | | 3000-3999 | 378,319.00 | 373,369.00 | 212,957.13 | 372,167.00 | 1,202.00 | 0.3% |
| 4) Books and Supplies | | 4000-4999 | 409,880.00 | 608,841.00 | 317,889.86 | 605,741.00 | 3,100.00 | 0.5% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | (191,000.00) | 61,000.00 | 33,189.86 | 64,100.00 | (3,100.00) | -5.1% |
| 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 | 45,755.00 | 60,676.00 | 0.00 | 60,074.00 | 602.00 | 1.0% |
| 9) TOTAL, EXPENDITURES | | | 1,290,468.65 | 1,783,956.89 | 957,820.08 | 1,772,096.89 | | |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | 105,031.35 | 106,984.11 | (319,474.05) | 118,844.11 | | |
| **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)** | | | 105,031.35 | 106,984.11 | (319,474.05) | 118,844.11 | | |
| **F. FUND BALANCE, RESERVES** | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 421,987.06 | 421,987.06 | | 421,987.06 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 421,987.06 | 421,987.06 | | 421,987.06 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 421,987.06 | 421,987.06 | | 421,987.06 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 527,018.41 | 528,971.17 | | 540,831.17 | | |
| 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 | 527,018.50 | 528,971.26 | | 540,831.26 | | |
| 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 | (.09) | (.09) | | (.09) | | |
| **FEDERAL REVENUE** | | | | | | | | |
| Child Nutrition Programs | | 8220 | 1,391,000.00 | 950,442.00 | 358,283.72 | 950,442.00 | 0.00 | 0.0% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 1,391,000.00 | 950,442.00 | 358,283.72 | 950,442.00 | 0.00 | 0.0% |
| **OTHER STATE REVENUE** | | | | | | | | |
| Child Nutrition Programs | | 8520 | 0.00 | 935,999.00 | 290,546.76 | 935,999.00 | 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 | 935,999.00 | 290,546.76 | 935,999.00 | 0.00 | 0.0% |
| **OTHER LOCAL REVENUE** | | | | | | | | |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | (11,567.41) | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 3,000.00 | 3,000.00 | 959.63 | 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% |
| Fees and Contracts | | | | | | | | |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 1,500.00 | 1,500.00 | 123.33 | 1,500.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 4,500.00 | 4,500.00 | (10,484.45) | 4,500.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 1,395,500.00 | 1,890,941.00 | 638,346.03 | 1,890,941.00 | | |
| **CERTIFICATED SALARIES** | | | | | | | | |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **CLASSIFIED SALARIES** | | | | | | | | |
| Classified Support Salaries | | 2200 | 498,849.14 | 520,318.29 | 279,431.18 | 510,262.29 | 10,056.00 | 1.9% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 103,583.51 | 107,645.60 | 82,693.12 | 107,645.60 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 45,082.00 | 52,107.00 | 31,658.93 | 52,107.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 647,514.65 | 680,070.89 | 393,783.23 | 670,014.89 | 10,056.00 | 1.5% |
| **EMPLOYEE BENEFITS** | | | | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 162,438.00 | 170,393.00 | 86,913.76 | 169,543.00 | 850.00 | 0.5% |
| OASDI/Medicare/Alternative | | 3301-3302 | 49,121.00 | 51,514.00 | 27,988.55 | 51,255.00 | 259.00 | 0.5% |
| Health and Welfare Benefits | | 3401-3402 | 154,688.00 | 138,063.00 | 90,231.25 | 138,062.00 | 1.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 3,212.00 | 3,370.00 | 1,965.69 | 3,316.00 | 54.00 | 1.6% |

| 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) |
|---|---|---|---|---|---|---|---|---|
| Workers' Compensation | | 3601-3602 | 8,860.00 | 10,029.00 | 5,857.88 | 9,991.00 | 38.00 | 0.4% |
| 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 | | | 378,319.00 | 373,369.00 | 212,957.13 | 372,167.00 | 1,202.00 | 0.3% |
| **BOOKS AND SUPPLIES** | | | | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 16,600.00 | 16,600.00 | 4,453.69 | 16,600.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 3,800.00 | 3,100.00 | 0.00 | 0.00 | 3,100.00 | 100.0% |
| Food | | 4700 | 389,480.00 | 589,141.00 | 313,436.17 | 589,141.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 409,880.00 | 608,841.00 | 317,889.86 | 605,741.00 | 3,100.00 | 0.5% |
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 6,000.00 | 6,000.00 | 1,666.15 | 6,000.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 250.00 | 250.00 | 0.00 | 250.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 16,000.00 | 23,100.00 | 15,588.72 | 23,100.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | (250,000.00) | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 36,750.00 | 31,650.00 | 15,934.99 | 34,750.00 | (3,100.00) | -9.8% |
| Communications | | 5900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | (191,000.00) | 61,000.00 | 33,189.86 | 64,100.00 | (3,100.00) | -5.1% |
| **CAPITAL OUTLAY** | | | | | | | | |
| 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)** | | | | | | | | |
| 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 | 45,755.00 | 60,676.00 | 0.00 | 60,074.00 | 602.00 | 1.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 45,755.00 | 60,676.00 | 0.00 | 60,074.00 | 602.00 | 1.0% |
| TOTAL, EXPENDITURES | | | 1,290,468.65 | 1,783,956.89 | 957,820.08 | 1,772,096.89 | | |
| **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) | 540,831.03 |
| 5316 | Child Nutrition: COVID CARES Act Supplemental Meal Reimbursement | .23 |
| Total, Restricted Balance | | 540,831.26 |

# PUPIL TRANSPORTATION AND EQUIPMENT

This fund accounts for State and Local revenue that is used specifically for the acquisition, rehabilitation, or replacement of equipment used to transport students.



**PUPIL TRANSPORTATION EQUIPMENT FUND**
**2022 - 2023 Second Interim Report**
**Summary**

| | |
|---|---|
| **AUDITED BEGINNING BALANCE** | **$749** |
| **REVENUES** | |
| *LCFF Sources* | $0 |
| *Federal Revenues* | $0 |
| *Other State Revenues* | $0 |
| *Other Local Revenues* | $3 |
| ***Total Revenues*** | **$3** |
| **EXPENDITURES** | |
| *Certificated Salaries* | $0 |
| *Classified Salaries* | $0 |
| *Employee Benefits* | $0 |
| *Books and Supplies* | $0 |
| *Services, Other Operating Expenses* | $0 |
| *Capital Outlay* | $0 |
| *Other Outgoing* | $0 |
| ***Total Expenditures*** | **$0** |
| **EXCESS OF REVENUES** | **$3** |
| **OTHER FINANCING SOURCES/USES** | |
| *Transfers In* | $0 |
| *Transfers Out* | $0 |
| ***Total Other Financing Sources/Uses*** | **$0** |
| **NET INCREASE IN FUND** | **$3** |
| **ENDING FUND BALANCE** | **$752** |
| **COMPONENTS OF ENDING FUND BALANCE** | |
| *Reserved Amounts* | |
| *Other Designated* | $752 |

| Description | Resource Codes | Object Codes | Original Budget (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 | 3.00 | 3.00 | 2.85 | 3.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 3.00 | 3.00 | 2.85 | 3.00 | | |
| **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)** | | | 3.00 | 3.00 | 2.85 | 3.00 | | |
| **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)** | | | 3.00 | 3.00 | 2.85 | 3.00 | | |
| **F. FUND BALANCE, RESERVES** | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 749.39 | 749.39 | | 749.39 | 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) | | | 749.39 | 749.39 | | 749.39 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 749.39 | 749.39 | | 749.39 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 752.39 | 752.39 | | 752.39 | | |
| 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 | 752.39 | 752.39 | | 752.39 | | |
| Pupil Transportation Equipment Fund | 0000 | 9780 | | *752.39* | | | | |
| Pupil Transportation Equipment Fund | 0000 | 9780 | *752.39* | | | | | |
| Pupil Transportation Equipment Fund | 0000 | 9780 | | | | *752.39* | | |
| 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** | | | | | | | | |
| 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% |
| 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% |
| Interest | | 8660 | 3.00 | 3.00 | 2.85 | 3.00 | 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 Transfers of Apportionments | | | | | | | | |
| From Districts or Charter Schools | | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 3.00 | 3.00 | 2.85 | 3.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 3.00 | 3.00 | 2.85 | 3.00 | | |
| **CLASSIFIED SALARIES** | | | | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **EMPLOYEE BENEFITS** | | | | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **BOOKS AND SUPPLIES** | | | | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and | | | | | | | | |
| Operating Expenditures | | 5800 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **CAPITAL OUTLAY** | | | | | | | | |
| Equipment | | 6400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **OTHER OUTGO (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 | 0.00 | 0.00 | | |
| **INTERFUND TRANSFERS** | | | | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **INTERFUND TRANSFERS OUT** | | | | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **OTHER SOURCES/USES** | | | | | | | | |
| **SOURCES** | | | | | | | | |
| 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% |
| (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 |
|---|---|---|
| Total, Restricted Balance | | 0.00 |

# SPECIAL RESERVE
# FOR
# OTHER THAN CAPITAL OUTLAY

This fund provides for the accumulation of general operating monies that are used for other than capital outlay purposes.



**SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY PROJECTS**
**2022 - 2023 Second Interim Report**
**Summary**

| | | |
|---|---|---|
| **AUDITED BEGINNING BALANCE** | | **$220,955** |
| **REVENUES** | | |
| | *LCFF Sources* | $0 |
| | *Federal Revenues* | $0 |
| | *Other State Revenues* | $0 |
| | *Other Local Revenues* | $2,075 |
| | ***Total Revenues*** | **$2,075** |
| **EXPENDITURES** | | |
| | *Certificated Salaries* | $0 |
| | *Classified Salaries* | $0 |
| | *Employee Benefits* | $0 |
| | *Books and Supplies* | $0 |
| | *Services, Other Operating Expenses* | $0 |
| | *Capital Outlay* | $0 |
| | *Other Outgoing* | $0 |
| | ***Total Expenditures*** | **$0** |
| **EXCESS OF REVENUES** | | **$2,075** |
| **OTHER FINANCING SOURCES/USES** | | |
| | *Transfers In* | $0 |
| | *Transfers Out* | $0 |
| | ***Total Other Financing Sources/Uses*** | **$0** |
| **NET INCREASE IN FUND** | | **$2,075** |
| **ENDING FUND BALANCE** | | **$223,030** |
| **COMPONENTS OF ENDING FUND BALANCE** | | |
| | *Reserved Amounts* | |
| | *Other Designated* | $223,030 |

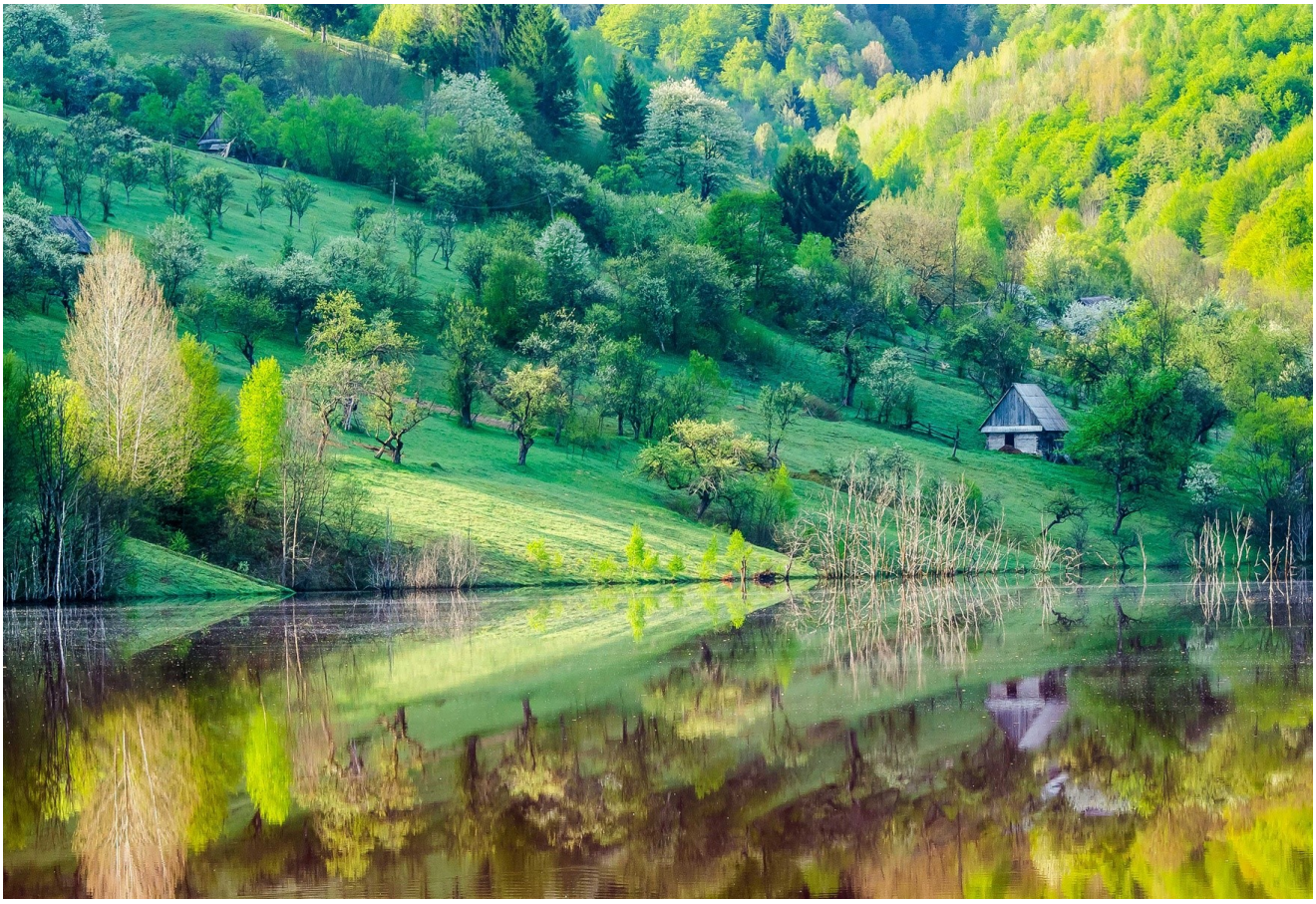
| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| **A. REVENUES** | | | | | | | | |
| 1) LCFF Sources | | 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 | 700.00 | 700.00 | 839.85 | 2,075.00 | 1,375.00 | 196.4% |
| 5) TOTAL, REVENUES | | | 700.00 | 700.00 | 839.85 | 2,075.00 | | |
| **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)** | | | 700.00 | 700.00 | 839.85 | 2,075.00 | | |
| **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)** | | | 700.00 | 700.00 | 839.85 | 2,075.00 | | |
| **F. FUND BALANCE, RESERVES** | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 220,954.67 | 220,954.67 | | 220,954.67 | 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) | | | 220,954.67 | 220,954.67 | | 220,954.67 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 220,954.67 | 220,954.67 | | 220,954.67 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 221,654.67 | 221,654.67 | | 223,029.67 | | |
| 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 | 221,654.67 | 221,654.67 | | 223,029.67 | | |
| Special Reserve Fund for Other Than Capital Outlay Projects | 0000 | 9780 | | *221,654.67* | | | | |
| Special Reserve Fund for Other Than Capital Outlay Projects | 0000 | 9780 | *221,654.67* | | | | | |
| Special Reserve Fund for Other Than Capital Outlay Projects | 0000 | 9780 | | | | *223,029.67* | | |
| 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 | 700.00 | 700.00 | 839.85 | 2,075.00 | 1,375.00 | 196.4% |
| 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 | | | 700.00 | 700.00 | 839.85 | 2,075.00 | 1,375.00 | 196.4% |
| TOTAL, REVENUES | | | 700.00 | 700.00 | 839.85 | 2,075.00 | | |
| **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 |

# SPECIAL RESERVE
# FOR
# POSTEMPLOYMENT BENEFITS

This fund is used for dollars that the District has embarked for the future cost of postemployment benefits.



**SPECIAL RESERVE FOR POSTEMPLOYMENT BENEFITS**
**2022 - 2023 Second Interim Report**
**Summary**

| | |
|---|---|
| **AUDITED BEGINNING BALANCE** | **$16,831** |
| **REVENUES** | |
| *LCFF Sources* | $0 |
| *Federal Revenues* | $0 |
| *Other State Revenues* | $0 |
| *Other Local Revenues* | $144 |
| ***Total Revenues*** | **$144** |
| **EXPENDITURES** | |
| *Certificated Salaries* | $0 |
| *Classified Salaries* | $0 |
| *Employee Benefits* | $0 |
| *Books and Supplies* | $0 |
| *Services, Other Operating Expenses* | $0 |
| *Capital Outlay* | $0 |
| *Other Outgoing* | $0 |
| ***Total Expenditures*** | **$0** |
| **EXCESS OF REVENUES** | **$144** |
| **OTHER FINANCING SOURCES/USES** | |
| *Transfers In* | $0 |
| *Transfers Out* | $0 |
| ***Total Other Financing Sources/Uses*** | **$0** |
| **NET INCREASE IN FUND** | **$144** |
| **ENDING FUND BALANCE** | **$16,975** |
| **COMPONENTS OF ENDING FUND BALANCE** | |
| *Reserved Amounts* | |
| *Other Designated* | $16,975 |

| Description | Resource Codes | Object Codes | Original Budget (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 | 190.00 | 190.00 | 63.97 | 144.00 | (46.00) | -24.2% |
| 5) TOTAL, REVENUES | | | 190.00 | 190.00 | 63.97 | 144.00 | | |
| **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)** | | | 190.00 | 190.00 | 63.97 | 144.00 | | |
| **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)** | | | 190.00 | 190.00 | 63.97 | 144.00 | | |
| **F. FUND BALANCE, RESERVES** | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 16,831.03 | 16,831.03 | | 16,831.03 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 16,831.03 | 16,831.03 | | 16,831.03 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 16,831.03 | 16,831.03 | | 16,831.03 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 17,021.03 | 17,021.03 | | 16,975.03 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) 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 | 17,021.03 | 17,021.03 | | 16,975.03 | | |
| Special Reserve Fund for Postemployment Benefits | 0000 | 9780 | | *17,021.03* | | | | |
| Special Reserve Fund for Postemployment Benefits | 0000 | 9780 | *17,021.03* | | | | | |
| Special Reserve Fund for Postemployment Benefits | 0000 | 9780 | | | | *16,975.03* | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |
| **OTHER LOCAL REVENUE** | | | | | | | | |
| Interest | | 8660 | 190.00 | 190.00 | 63.97 | 144.00 | (46.00) | -24.2% |
| 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 | | | 190.00 | 190.00 | 63.97 | 144.00 | (46.00) | -24.2% |
| TOTAL, REVENUES | | | 190.00 | 190.00 | 63.97 | 144.00 | | |
| **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 |

# BUILDING

This fund primarily accounts for proceeds from the sale of bonds.

This fund is not used for any other purpose other than those for which the bonds were issued.



**BUILDING FUND**
**2022 - 2023 Second Interim Report**
**Summary**

| | |
|---|---|
| **AUDITED BEGINNING BALANCE** | **$374,994** |
| **REVENUES** | |
| *LCFF Sources* | $0 |
| *Federal Revenues* | $0 |
| *Other State Revenues* | $0 |
| *Other Local Revenues* | $1,600 |
| ***Total Revenues*** | **$1,600** |
| **EXPENDITURES** | |
| *Certificated Salaries* | $0 |
| *Classified Salaries* | $0 |
| *Employee Benefits* | $0 |
| *Books and Supplies* | $52,700 |
| *Services, Other Operating Expenses* | $123,894 |
| *Capital Outlay* | $200,000 |
| *Other Outgoing* | $0 |
| ***Total Expenditures*** | **$376,594** |
| **DEFICIENCY OF REVENUES** | **(374,994)** |
| **OTHER FINANCING SOURCES/USES** | |
| *Transfers In* | $0 |
| *Transfers Out* | $0 |
| ***Total Other Financing Sources/Uses*** | **$0** |
| **NET DECREASE IN FUND** | **(374,994)** |
| **ENDING FUND BALANCE** | **$0** |
| **COMPONENTS OF ENDING FUND BALANCE** | |
| *Reserved Amounts* | |
| *Other Designated* | $0 |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| **A. REVENUES** | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 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 | 1,600.00 | 1,600.00 | 997.12 | 1,600.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 1,600.00 | 1,600.00 | 997.12 | 1,600.00 | | |
| **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 | 52,700.00 | 47,228.40 | 52,700.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 132,717.00 | 123,894.00 | 108,350.00 | 123,894.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 128,000.00 | 200,000.00 | 174,665.30 | 200,000.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299,7400-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 260,717.00 | 376,594.00 | 330,243.70 | 376,594.00 | | |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | (259,117.00) | (374,994.00) | (329,246.58) | (374,994.00) | | |
| **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)** | | | (259,117.00) | (374,994.00) | (329,246.58) | (374,994.00) | | |
| **F. FUND BALANCE, RESERVES** | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 374,994.26 | 374,994.26 | | 374,994.26 | 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) | | | 374,994.26 | 374,994.26 | | 374,994.26 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 374,994.26 | 374,994.26 | | 374,994.26 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 115,877.26 | .26 | | .26 | | |
| 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 | 115,877.26 | .26 | | .26 | | |
| Building Fund | 0000 | 9780 | | *.26* | | | | |
| Building Fund | 0000 | 9780 | *115,877.26* | | | | | |
| Building Fund | 0000 | 9780 | | | | *.26* | | |
| | 0000 | 9780 | | | | | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |
| **FEDERAL REVENUE** | | | | | | | | |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **OTHER STATE REVENUE** | | | | | | | | |
| Tax Relief Subventions | | | | | | | | |
| Restricted Levies - Other | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **OTHER LOCAL REVENUE** | | | | | | | | |
| County and District Taxes | | | | | | | | |
| Other Restricted Levies | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 1,600.00 | 1,600.00 | 997.12 | 1,600.00 | 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 | | | 1,600.00 | 1,600.00 | 997.12 | 1,600.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 1,600.00 | 1,600.00 | 997.12 | 1,600.00 | | |

| 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) |
|---|---|---|---|---|---|---|---|---|
| **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 | 5,500.00 | 226.20 | 5,500.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 47,200.00 | 47,002.20 | 47,200.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 52,700.00 | 47,228.40 | 52,700.00 | 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 | 132,717.00 | 123,894.00 | 108,350.00 | 123,894.00 | 0.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 132,717.00 | 123,894.00 | 108,350.00 | 123,894.00 | 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 | 128,000.00 | 200,000.00 | 174,665.30 | 200,000.00 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 128,000.00 | 200,000.00 | 174,665.30 | 200,000.00 | 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) |
|---|---|---|---|---|---|---|---|---|
| Other Transfers Out | | | | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Repayment of State School Building Fund Aid - Proceeds from Bonds | | 7435 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 260,717.00 | 376,594.00 | 330,243.70 | 376,594.00 | | |
| **INTERFUND TRANSFERS** | | | | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **INTERFUND TRANSFERS OUT** | | | | | | | | |
| To: State School Building Fund/County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **OTHER SOURCES/USES** | | | | | | | | |
| **SOURCES** | | | | | | | | |
| Proceeds | | | | | | | | |
| Proceeds from Sale of Bonds | | 8951 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Sale/Lease-Purchase of Land/Buildings | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | |
| County School Building Aid | | 8961 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **USES** | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES | | | | | | | | |
| (a - b + c - d + e) | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

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

# CAPITAL FACILITIES
# DEVELOPER FEES



Since January 1987, school districts have had the authority to levy developer fees for all new construction within the school district, including residential, commercial, and industrial development.

With the adoption of Senate Bill 50 and the passage of proposition 1A by the California electorate on November 3, 1998, school districts are authorized to charge development fees based on prescribed state guidelines.

Lake Tahoe Unified School District Board of Education has adopted fees of $4.79 for residential and $.78 for commercial development.

**CAPITAL FACILITIES FUND - DEVELOPER FEES**
**2022 - 2023 Second Interim Report**
**Summary**

| | |
|---|---|
| **AUDITED BEGINNING BALANCE** | **$1,706,270** |
| **REVENUES** | |
| *LCFF Sources* | $0 |
| *Federal Revenues* | $0 |
| *Other State Revenues* | $0 |
| *Other Local Revenues* | $565,600 |
| ***Total Revenues*** | **$565,600** |
| **EXPENDITURES** | |
| *Certificated Salaries* | $0 |
| *Classified Salaries* | $0 |
| *Employee Benefits* | $0 |
| *Books and Supplies* | $38,000 |
| *Services, Other Operating Expenses* | $100,000 |
| *Capital Outlay* | $890,000 |
| *Other Outgoing* | $0 |
| ***Total Expenditures*** | **$1,028,000** |
| **DEFICIENCY OF REVENUES** | **($462,400)** |
| **OTHER FINANCING SOURCES/USES** | |
| *Transfers In* | $0 |
| *Transfers Out* | $0 |
| ***Total Other Financing Sources/Uses*** | **$0** |
| **NET DECREASE IN FUND** | **($462,400)** |
| **ENDING FUND BALANCE** | **$1,243,870** |
| **COMPONENTS OF ENDING FUND BALANCE** | |
| *Reserved Amounts* | |
| *Capital Facilities Fund Reserve* | $1,243,870 |

| Description | Resource Codes | Object Codes | Original Budget (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 | 554,500.00 | 554,500.00 | 417,463.09 | 565,600.00 | 11,100.00 | 2.0% |
| 5) TOTAL, REVENUES | | | 554,500.00 | 554,500.00 | 417,463.09 | 565,600.00 | | |
| **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 | 38,000.00 | 34,856.65 | 38,000.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 250,000.00 | 250,000.00 | 79,666.00 | 100,000.00 | 150,000.00 | 60.0% |
| 6) Capital Outlay | | 6000-6999 | 250,000.00 | 750,000.00 | 381,044.58 | 890,000.00 | (140,000.00) | -18.7% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299,7400-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 500,000.00 | 1,038,000.00 | 495,567.23 | 1,028,000.00 | | |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | 54,500.00 | (483,500.00) | (78,104.14) | (462,400.00) | | |
| **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)** | | | 54,500.00 | (483,500.00) | (78,104.14) | (462,400.00) | | |
| **F. FUND BALANCE, RESERVES** | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,706,270.19 | 1,706,270.19 | | 1,706,270.19 | 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) | | | 1,706,270.19 | 1,706,270.19 | | 1,706,270.19 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,706,270.19 | 1,706,270.19 | | 1,706,270.19 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,760,770.19 | 1,222,770.19 | | 1,243,870.19 | | |
| 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 | 1,616,067.78 | 1,078,067.78 | | 1,099,167.78 | | |
| 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 | 144,702.41 | 144,702.41 | | 144,702.41 | | |
| Capital Facilities Fund | 0000 | 9780 | | *144,702.41* | | | | |
| Capital Facilities Fund | 0000 | 9780 | *144,702.41* | | | | | |
| Capital Facilities Fund | 0000 | 9780 | | | | *144,702.41* | | |
| 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 | 4,500.00 | 4,500.00 | 6,097.48 | 15,600.00 | 11,100.00 | 246.7% |
| 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 | 550,000.00 | 550,000.00 | 411,365.61 | 550,000.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 554,500.00 | 554,500.00 | 417,463.09 | 565,600.00 | 11,100.00 | 2.0% |
| TOTAL, REVENUES | | | 554,500.00 | 554,500.00 | 417,463.09 | 565,600.00 | | |
| **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** | | | | | | | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **EMPLOYEE BENEFITS** | | | | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **BOOKS AND SUPPLIES** | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 35,000.00 | 32,210.41 | 35,000.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 3,000.00 | 2,646.24 | 3,000.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 38,000.00 | 34,856.65 | 38,000.00 | 0.00 | 0.0% |
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 250,000.00 | 250,000.00 | 79,666.00 | 100,000.00 | 150,000.00 | 60.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 250,000.00 | 250,000.00 | 79,666.00 | 100,000.00 | 150,000.00 | 60.0% |
| **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 | 250,000.00 | 250,000.00 | 168,762.64 | 250,000.00 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 500,000.00 | 212,281.94 | 640,000.00 | (140,000.00) | -28.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 250,000.00 | 750,000.00 | 381,044.58 | 890,000.00 | (140,000.00) | -18.7% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | | | | |
| Other Transfers Out | | | | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 500,000.00 | 1,038,000.00 | 495,567.23 | 1,028,000.00 | | |
| **INTERFUND TRANSFERS** | | | | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **INTERFUND TRANSFERS OUT** | | | | | | | | |
| To: State School Building Fund/County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **OTHER SOURCES/USES** | | | | | | | | |
| **SOURCES** | | | | | | | | |
| Proceeds | | | | | | | | |
| Proceeds from Sale/Lease-Purchase of Land/Buildings | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **USES** | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES | | | | | | | | |
| (a - b + c - d + e) | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Resource | Description | 2022-23 Projected Totals |
|---|---|---|
| 9010 | Other Restricted Local | 1,099,167.78 |
| Total, Restricted Balance | | 1,099,167.78 |

# SPECIAL RESERVE FOR CAPITAL OUTLAY

The Special Reserve Fund for Capital Outlay exists primarily to provide for the accumulation of monies for capital outlay purposes.



**SPECIAL RESERVE FUND FOR CAPITAL OUTLAY**
**2022 - 2023 Second Interim Report**
**Summary**

| | | |
|---|---|---|
| **AUDITED BEGINNING BALANCE** | | **$17,298** |
| **REVENUES** | | |
| | *LCFF Sources* | $0 |
| | *Federal Revenues* | $0 |
| | *Other State Revenues* | $0 |
| | *Other Local Revenues* | $100 |
| | ***Total Revenues*** | **$100** |
| **EXPENDITURES** | | |
| | *Certificated Salaries* | $0 |
| | *Classified Salaries* | $0 |
| | *Employee Benefits* | $0 |
| | *Books and Supplies* | $0 |
| | *Services, Other Operating Expenses* | $0 |
| | *Capital Outlay* | $0 |
| | *Other Outgoing* | $0 |
| | ***Total Expenditures*** | **$0** |
| **EXCESS OF REVENUES** | | **$100** |
| **OTHER FINANCING SOURCES/USES** | | |
| | *Transfers In* | $0 |
| | *Transfers Out* | $0 |
| | *Land Sale Proceeds* | |
| | ***Total Other Financing Sources/Uses*** | **$0** |
| **NET INCREASE IN FUND** | | **$100** |
| **ENDING FUND BALANCE** | | **$17,398** |
| **COMPONENTS OF ENDING FUND BALANCE** | | |
| | *Reserved Amounts* | |
| | *Restricted* | |
| | *Other Designated* | $ 17,398 |

| Description | Resource Codes | Object Codes | Original Budget (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 | 50.00 | 50.00 | 68.36 | 100.00 | 50.00 | 100.0% |
| 5) TOTAL, REVENUES | | | 50.00 | 50.00 | 68.36 | 100.00 | | |
| **B. EXPENDITURES** | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 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)** | | | 50.00 | 50.00 | 68.36 | 100.00 | | |
| **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)** | | | 50.00 | 50.00 | 68.36 | 100.00 | | |
| **F. FUND BALANCE, RESERVES** | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 17,297.76 | 17,297.76 | | 17,297.76 | 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) | | | 17,297.76 | 17,297.76 | | 17,297.76 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 17,297.76 | 17,297.76 | | 17,297.76 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 17,347.76 | 17,347.76 | | 17,397.76 | | |
| 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 | 17,347.76 | 17,347.76 | | 17,397.76 | | |
| Special Reserve Fund for Capital Outlay Projects Resource: 0000 Unrestricted 0000 | 0000 | 9780 | | *17,347.76* | | | | |
| Special Reserve Fund for Capital Outlay Projects | 0000 | 9780 | *17,347.76* | | | | | |
| Special Reserve Fund for Capital Outlay Projects | 0000 | 9780 | | | | *17,397.76* | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |
| **FEDERAL REVENUE** | | | | | | | | |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **OTHER STATE REVENUE** | | | | | | | | |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **OTHER LOCAL REVENUE** | | | | | | | | |
| Other Local Revenue | | | | | | | | |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 50.00 | 50.00 | 68.36 | 100.00 | 50.00 | 100.0% |
| 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 | | | 50.00 | 50.00 | 68.36 | 100.00 | 50.00 | 100.0% |
| TOTAL, REVENUES | | | 50.00 | 50.00 | 68.36 | 100.00 | | |
| **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% |

| Description | Resource Codes | Object Codes | Original Budget (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, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **BOOKS AND SUPPLIES** | | | | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **CAPITAL OUTLAY** | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | | | | |
| Other Transfers Out | | | | | | | | |
| 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** | | | | | | | | |
| 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% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| **INTERFUND TRANSFERS 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 |
|---|---|---|
| Total, Restricted Balance | | 0.00 |

# FOUNDATION ACCOUNT
# "TAHOE TROUT FARM

Long time resident and owner of Tahoe Trout Farm, Mary Drury, died August 26, 2010. In her will she donated $100,000 to LTUSD for the purpose of a scholarship for students at South Tahoe High School.

The interest (after subtracting any payment of fees or taxes) shall be given to a graduating student at South Tahoe High School.

Education Code 41031 states that any gift or bequest of money which is to be invested pursuant to this article shall be placed in a district special fund in the county treasury, to be designated as a foundation fund.



**FOUNDATION ACCOUNT TAHOE TROUT FARM SCHOLARSHIP**
**2022 - 2023 Second Interim Report**
**Summary**

| | | |
|---|---|---|
| **AUDITED BEGINNING BALANCE** | | **$100,211** |
| **REVENUES** | | |
| | *LCFF Sources* | $0 |
| | *Federal Revenues* | $0 |
| | *Other State Revenues* | $0 |
| | *Other Local Revenues* | $960 |
| | ***Total Revenues*** | **$960** |
| **EXPENDITURES** | | |
| | *Certificated Salaries* | $0 |
| | *Classified Salaries* | $0 |
| | *Employee Benefits* | $0 |
| | *Books and Supplies* | $0 |
| | *Services, Other Operating Expenses* | $350 |
| | *Capital Outlay* | $0 |
| | *Other Outgoing* | $0 |
| | ***Total Expenditures*** | **$350** |
| **EXCESS OF REVENUES** | | **$610** |
| **OTHER FINANCING SOURCES/USES** | | |
| | *Transfers In* | $0 |
| | *Transfers Out* | $0 |
| | ***Total Other Financing Sources/Uses*** | **$0** |
| **NET INCREASE IN FUND** | | **$610** |
| **ENDING FUND BALANCE** | | **$100,821** |
| **COMPONENTS OF ENDING FUND BALANCE** | | |
| | *Reserved Amounts* | |
| | *Restricted* | |
| | *Other Designated* | $ 100,821 |

| Description | Resource Codes | Object Codes | Original Budget (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 | 350.00 | 350.00 | 383.33 | 960.00 | 610.00 | 174.3% |
| 5) TOTAL, REVENUES | | | 350.00 | 350.00 | 383.33 | 960.00 | | |
| **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 | 350.00 | 350.00 | 0.00 | 350.00 | 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 | | | 350.00 | 350.00 | 0.00 | 350.00 | | |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)** | | | 0.00 | 0.00 | 383.33 | 610.00 | | |
| **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 | 383.33 | 610.00 | | |
| **F. NET POSITION** | | | | | | | | |
| 1) Beginning Net Position | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 100,211.16 | 100,211.16 | | 100,211.16 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |

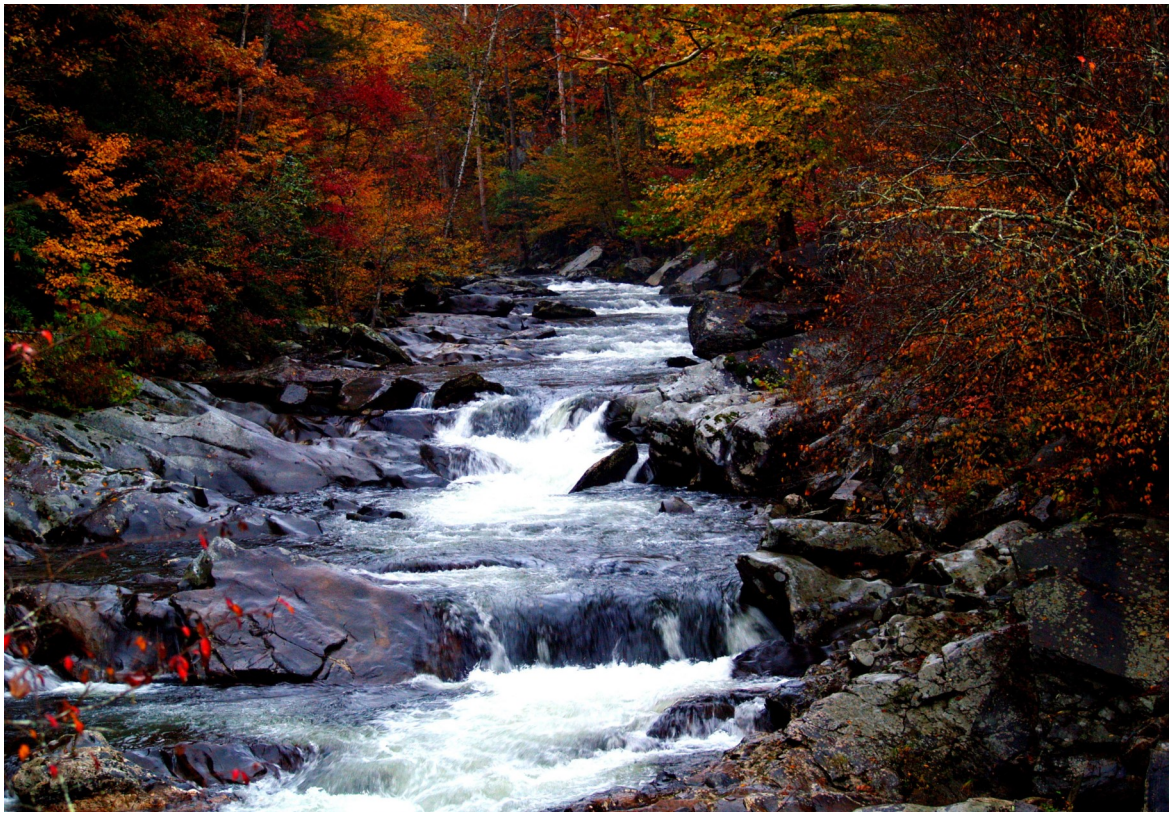
| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| c) As of July 1 - Audited (F1a + F1b) | | | 100,211.16 | 100,211.16 | | 100,211.16 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 100,211.16 | 100,211.16 | | 100,211.16 | | |
| 2) Ending Net Position, June 30 (E + F1e) | | | 100,211.16 | 100,211.16 | | 100,821.16 | | |
| 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 | 100,211.16 | 100,211.16 | | 100,821.16 | | |
| **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 | 350.00 | 350.00 | 383.33 | 960.00 | 610.00 | 174.3% |
| 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 | | | 350.00 | 350.00 | 383.33 | 960.00 | 610.00 | 174.3% |
| TOTAL, REVENUES | | | 350.00 | 350.00 | 383.33 | 960.00 | | |
| **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 | 350.00 | 350.00 | 0.00 | 350.00 | 0.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENSES | | | 350.00 | 350.00 | 0.00 | 350.00 | 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 | | | 350.00 | 350.00 | 0.00 | 350.00 | | |
| **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 |

# MULTI– YEAR PROJECTIONS



The Education Code requires that districts requires that districts are able to demonstrate fiscal solvency for the current and two subsequent fiscal years. This is accompanied by the preparation of a multi-year projection of future revenues and expenditures.

# LTUSD
## 2022-23 2nd Interim MYP

| | 2022-23 1st Interim | | | **2022-23 2nd Interim** | | | 2023-24 Budget | | | 2024-25 Budget | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Unrestricted | Restricted | Combined | Unrestricted | Restricted | Combined | Unrestricted | Restricted | Combined | Unrestricted | Restricted | Combined |
| LCFF Revenue | 41,565,027 | - | 41,565,027 | 41,169,162 | - | 41,169,162 | 43,494,938 | - | 43,494,938 | 44,507,991 | - | 44,507,991 |
| Federal Revenue | - | 6,387,226 | 6,387,226 | - | 6,040,551 | 6,040,551 | - | 3,645,459 | 3,645,459 | - | 2,603,306 | 2,603,306 |
| Other State Revenue | 930,526 | 16,586,924 | 17,517,450 | 863,335 | 15,534,541 | 16,397,876 | 843,987 | 11,335,677 | 12,179,663 | 842,776 | 10,260,975 | 11,103,751 |
| Local Revenue | 368,530 | 546,164 | 914,694 | 493,930 | 830,534 | 1,324,464 | 493,930 | 834,209 | 1,328,139 | 493,930 | 838,068 | 1,331,998 |
| OTHER FINANCING SOURCES | | | | | | | | | | | | |
| Interfund Transfers In | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Sources | 30,000 | - | 30,000 | 35,000 | - | 35,000 | 35,000 | - | 35,000 | 35,000 | - | 35,000 |
| Contributions | (6,870,222) | 6,870,222 | - | (6,775,931) | 6,775,931 | - | (6,873,816) | 6,873,816 | - | (6,946,115) | 6,946,115 | - |
| TOTAL REVENUE | 36,023,861 | 30,390,536 | 66,414,397 | 35,785,496 | 29,181,557 | 64,967,053 | 37,994,039 | 22,689,161 | 60,683,199 | 38,933,582 | 20,648,464 | 59,582,046 |
| B. EXPENDITURES: | | | | | | | | | | | | |
| Certificated Salaries | 17,520,686 | 8,660,727 | 26,181,413 | 17,564,870 | 8,383,471 | 25,948,341 | 18,782,996 | 6,700,169 | 25,483,164 | 18,851,438 | 4,950,862 | 23,802,300 |
| Classified Salaries | 5,316,172 | 3,601,316 | 8,917,489 | 5,256,164 | 3,549,933 | 8,806,097 | 5,558,604 | 3,483,528 | 9,042,132 | 6,220,240 | 2,908,602 | 9,128,842 |
| Benefits | 9,638,759 | 6,587,803 | 16,226,562 | 9,651,506 | 6,509,527 | 16,161,033 | 9,965,852 | 6,068,638 | 16,034,489 | 10,197,279 | 5,516,082 | 15,713,361 |
| Books & Supplies | 1,765,368 | 1,701,331 | 3,466,699 | 1,765,424 | 1,455,251 | 3,220,675 | 1,665,424 | 936,796 | 2,602,220 | 1,565,424 | 819,106 | 2,384,530 |
| Services | 2,265,003 | 7,467,164 | 9,732,167 | 2,304,122 | 7,929,870 | 10,233,992 | 2,284,122 | 6,845,329 | 9,129,451 | 2,404,122 | 6,226,685 | 8,630,807 |
| Capital Outlay | 20,000 | 1,057,981 | 1,077,981 | 20,000 | 1,189,916 | 1,209,916 | 20,000 | 567,555 | 587,555 | 20,000 | 467,172 | 487,172 |
| Other Outgo | 325,264 | - | 325,264 | 325,264 | - | 325,264 | 325,264 | - | 325,264 | 325,264 | - | 325,264 |
| Direct Support/Indirect Costs | (296,724) | 236,048 | (60,676) | (312,009) | 251,935 | (60,074) | (312,009) | 251,935 | (60,074) | (312,009) | 251,935 | (60,074) |
| OTHER FINANCING USES | | | | | | | | | | | | |
| Interfund Transfers Out | - | - | - | 0 | - | - | - | - | - | - | - | - |
| Other Uses | - | - | - | 0 | - | - | - | - | - | - | - | - |
| Other Adjustments | | | | | | - | - | - | - | - | - | - |
| TOTAL EXPENDITURES | 36,554,528 | 29,312,371 | 65,866,899 | 36,575,341 | 29,269,903 | 65,845,244 | 38,290,252 | 24,853,948 | 63,144,200 | 39,271,757 | 21,140,444 | 60,412,202 |
| **C. EXCESS ( DEFICIENCY)** | **(530,667)** | **1,078,165** | **547,498** | **(789,845)** | **(88,346)** | **(878,191)** | **(296,213)** | **(2,164,788)** | **(2,461,001)** | **(338,175)** | **(491,981)** | **(830,156)** |
| BEGINNING BALANCE | 3,976,586 | 3,027,493 | 7,004,080 | 3,976,586 | 3,027,493 | 7,004,080 | 3,186,742 | 2,939,147 | 6,125,888 | 2,890,528 | 774,359 | 3,664,888 |
| Audit Adjustment | - | - | - | - | - | | - | - | - | | | - |
| other Restatement_____ | - | - | - | - | - | | - | - | - | | | - |
| F. RESTATED BEGINNING BALANCE | 3,976,586 | 3,027,493 | 7,004,080 | 3,976,586 | 3,027,493 | 7,004,080 | 3,186,742 | 2,939,147 | 6,125,888 | 2,890,528 | 774,359 | 3,664,888 |
| PROJECTED ENDING BALANCE | 3,445,919 | 4,105,658 | 7,551,578 | 3,186,742 | 2,939,147 | 6,125,888 | 2,890,528 | 774,359 | 3,664,888 | 2,552,353 | 282,378 | 2,834,732 |
| G. COMPONENTS OF ENDING BALANCE: | | | | | | | | | | | | |
| Revolving Cash/ Nonspendable | 10,000 | - | 10,000 | 10,000 | - | 10,000 | 10,000 | - | 10,000 | 10,000 | - | 10,000 |
| Stores | - | - | - | 0 | - | - | - | - | - | - | - | - |
| Prepaid expenses | - | - | - | 0 | - | - | - | - | - | - | - | - |
| Reserve for Economic Uncertainty (EUR) | 3,435,919 | - | 3,435,919 | 3,176,742 | - | 3,176,742 | 2,880,528 | - | 2,880,528 | 2,542,353 | - | 2,542,353 |
| Restricted | - | 4,105,658 | 4,105,658 | 0 | 2,939,147 | 2,939,147 | - | 774,359 | 774,359 | - | 282,378 | 282,378 |
| Assigned | | - | - | 0 | - | - | - | - | - | - | - | - |
| Unassigned/Unappropriated | - | - | - | 0 | - | - | - | - | - | - | - | - |
| Ending Fund Balance | 3,445,919 | 4,105,658 | 7,551,578 | 3,186,742 | 2,939,147 | 6,125,888 | 2,890,528 | 774,359 | 3,664,888 | 2,552,353 | 282,378 | 2,834,732 |
| Combined EUR % | | | 5.22% | | | 4.82% | | | 4.56% | | | 4.21% |

# ADA



The State Of California Funds School districts based on student attendance, also known as Average Daily Attendance (ADA) at school.

ADA is calculated by dividing the total number of days of student attendance by the number of days of school taught during the same period.

| 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) | 3,501.62 | 3,543.12 | 3,296.40 | 3,540.25 | (2.87) | 0.0% |
| **2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA** Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **3. Total Basic Aid Open Enrollment Regular ADA** Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **4. Total, District Regular ADA (Sum of Lines A1 through A3)** | 3,501.62 | 3,543.12 | 3,296.40 | 3,540.25 | (2.87) | 0.0% |
| **5. District Funded County Program ADA** | | | | | | |
| a. County Community Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b. Special Education-Special Day Class | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| c. Special Education-NPS/LCI | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| d. Special Education Extended Year | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380] | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)** | 3,501.62 | 3,543.12 | 3,296.40 | 3,540.25 | (2.87) | 0.0% |
| **7. Adults in Correctional Facilities** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)** | | | | | | |

# CASH FLOW



Form Cash Flow provides a monthly detail by the major object category of the General Fund receipts and disbursements.

The Second Interim cash flow worksheet indicates the actual receipts and disbursements from July1 through January 31 and remaining months are estimated through the end of the fiscal year, June 30, 2022.

Cashflow Worksheet
2021-2022
GENERAL FUND

Lake Tahoe Unified School District

| | 7 | Beginning Balances | 1 July | 2 August | 3 September | 4 October | 5 November | 6 December | 7 January | 8 February | 9 March | 10 April | 11 May | 12 June | 13 Accruals | Adjustments | TOTAL | Budget |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| ACTUALS THROUGH THE MONTH OF (Enter Month Name): | January | | | | | | | | | | | | | | | | | |
| A. BEGINNING CASH | 9110 | | 5,315,615 | 5,881,442 | 13,769,868 | 13,115,317 | 11,933,248 | 9,834,394 | 18,606,132 | 14,400,271 | 13,333,816 | 9,980,672 | 9,355,993 | 6,902,890 | | | | |
| B. RECEIPTS | | | | | | | | | | | | | | | | | | |
| LCFF Sources | | | | | | | | | | | | | | | | | | |
| Principal Apportionment | 8010-8019 | | 2,371,985 | 2,371,985 | 2,553,284 | 2,371,985 | 0 | 181,299 | 948,794 | 659,728 | 840,963 | 659,728 | 659,728 | 847,457 | 0 | 0 | 14,466,935 | 14,466,935 |
| Property Taxes | 8020-8079 | | 0 | 30,531 | 381,322 | 133,742 | 2,155,932 | 10,111,761 | 0 | 410,855 | 657,610 | 8,230,636 | 0 | 815,789 | 0 | 0 | 22,928,179 | 22,928,179 |
| Miscellaneous Funds | 8080-8099 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,563 | 0 | 0 | 1,563 | 1,563 |
| Federal Revenue | 8100-8299 | | 0 | 314,634 | 80,188 | (27,935) | 11,183 | 648,135 | 75,223 | 1,305,976 | 69,290 | 252,387 | 1,357,682 | 2,323,993 | 770,260 | (148,438) | 7,032,578 | 7,032,578 |
| Other State Revenue | 8300-8599 | | 522,986 | 522,986 | 882,483 | 627,593 | 423,904 | 1,217,842 | 1,074,038 | 424,212 | 197,314 | 292,943 | 373,849 | 4,580,882 | 489,391 | (150,270) | 11,480,154 | 11,480,153 |
| Other Local Revenue | 8600-8799 | | 30,327 | 25,397 | 63,846 | 81,687 | 55,114 | 82,962 | 38,751 | 82,243 | 43,137 | 72,649 | 51,006 | 407,979 | 0 | 0 | 1,035,099 | 1,035,101 |
| Interfund Transfers In | 8910-8929 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| All Other Financing Sources | 8930-8979 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 60,470 | 0 | 0 | 60,470 | 60,470 |
| TOTAL RECEIPTS | | | 2,925,298 | 3,265,533 | 3,961,123 | 3,187,072 | 2,646,133 | 12,241,999 | 2,136,806 | 2,883,014 | 1,808,314 | 9,508,343 | 2,442,266 | 9,038,134 | 1,259,651 | (298,708) | 57,004,978 | 57,004,979 |
| C. DISBURSEMENTS | | | | | | | | | | | | | | | | | | |
| Certificated Salaries | 1000-1999 | | 55,949 | 497,968 | 2,250,618 | 2,176,002 | 2,193,756 | 2,185,093 | 2,149,620 | 2,228,089 | 2,267,118 | 2,275,058 | 2,274,449 | 2,573,273 | 0 | 0 | 23,126,993 | 23,126,993 |
| Classified Salaries | 2000-2999 | | 276,435 | 431,294 | 658,815 | 662,965 | 672,809 | 693,953 | 694,120 | 791,126 | 797,749 | 808,781 | 813,108 | 838,732 | 0 | 0 | 8,139,887 | 8,139,887 |
| Employee Benefits | 3000-3999 | | 170,774 | 241,086 | 1,048,006 | 1,055,862 | 1,044,305 | 1,031,612 | 1,233,800 | 1,054,277 | 1,058,697 | 1,069,640 | 1,068,884 | 4,099,624 | 0 | 0 | 14,176,568 | 14,176,568 |
| Books & Supplies | 4000-4999 | | 24,318 | 66,675 | 129,143 | 87,929 | 318,739 | 60,659 | 105,609 | 95,504 | 232,706 | 246,874 | 213,157 | 1,163,024 | 0 | 0 | 2,744,336 | 2,744,336 |
| Services | 5000-5999 | | 609,861 | 354,608 | 368,385 | 458,108 | 483,123 | 207,636 | 912,579 | 800,695 | 1,353,910 | 1,240,059 | 917,626 | 1,541,784 | 0 | 0 | 9,248,374 | 9,248,374 |
| Capital Outlay | 6000-6999 | | 11,493 | 0 | 514,367 | 0 | 79,175 | 41,655 | 932,292 | (31,136) | (90,454) | (100,537) | (59,183) | 1 | 0 | 0 | 1,297,675 | 1,297,675 |
| Other Outgo | 7000-7499 | | 168,332 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 73,397 | 0 | 0 | 241,729 | 241,729 |
| Interfund Transfers Out | 7600-7629 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| All Other Financing Uses | 7630-7699 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL DISBURSEMENTS | | | 1,317,163 | 1,591,631 | 4,969,334 | 4,440,866 | 4,791,907 | 4,220,608 | 6,028,020 | 4,938,555 | 5,619,726 | 5,539,877 | 5,228,041 | 10,289,835 | 0 | 0 | 58,975,562 | 58,975,562 |
| D. BALANCE SHEET TRANSACTIONS | | | | | | | | | | | | | | | | | | |
| ASSETS | | | | | | | | | | | | | | | | | | |
| Cash Not in Treasury | 9111-9199 | | 0 | 0 | 0 | 4,161 | (4,161) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5,290 | 0 | 5,290 | |
| Accounts Receivable | 9200-9299 | | 1,108,897 | 2,769,470 | 765,444 | 306,401 | 183,516 | 89,605 | 0 | 0 | 178,431 | 4,659 | 0 | 819,306 | 0 | 0 | 6,225,728 | |
| Due From Other Funds | 9310 | | 0 | 0 | 0 | 0 | 0 | 150,653 | 0 | 0 | 0 | 0 | 0 | (0) | 0 | 0 | 150,653 | |
| Stores | 9320 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Prepaid Expenditures | 9330 | | 0 | 0 | 19,424 | 0 | 0 | 0 | (10,459) | 0 | 0 | (26,207) | 356 | 299,959 | 0 | 0 | 283,073 | |
| Other Current Assets | 9340 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Subtotal Assets | | | 1,108,897 | 2,769,470 | 784,867 | 310,562 | 179,355 | 240,258 | (10,459) | 0 | 178,431 | (21,549) | 356 | 1,119,265 | 5,290 | 0 | 6,664,744 | |
| LIABILITIES | | | | | | | | | | | | | | | | | 0 | |
| Accounts Payable | 9500-9599 | | 1,450,899 | 544,702 | (129,037) | (321,408) | (268,216) | (785,773) | 304,189 | (525,770) | (279,837) | 105,446 | (332,316) | 1,391,665 | 0 | 0 | 1,154,543 | |
| Due to Other Funds | 9610 | | 0 | 0 | 0 | 0 | (19,533) | 275,684 | 0 | 0 | 0 | 0 | 0 | 19,533 | 0 | 0 | 275,684 | |
| Current Loans | 9640 | | 700,306 | (3,989,755) | 560,245 | 560,245 | 420,183 | 0 | 0 | 0 | 0 | 4,466,151 | 0 | (0) | 0 | 0 | 2,717,374 | |
| Deferred Revenues | 9650 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (463,316) | 0 | 0 | 0 | 1,984,226 | 0 | 0 | 1,520,910 | |
| Subtotal Liabilities | | | 2,151,205 | (3,445,053) | 431,208 | 238,836 | 132,434 | (510,089) | 304,189 | (989,086) | (279,837) | 4,571,597 | (332,316) | 3,395,424 | 0 | 0 | 5,668,510 | |
| NON-OPERATING | | | | | | | | | | | | | | | | | 0 | |
| Suspense Clearing | 9910 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| TOTAL BALANCE SHEET TRANSACTIONS | | | (1,042,308) | 6,214,523 | 353,660 | 71,726 | 46,921 | 750,347 | (314,648) | 989,086 | 458,268 | (4,593,145) | 332,672 | (2,276,158) | 5,290 | 0 | 996,234 | |
| E. NET INCREASE/DECREASE (B - C + D) | | | 565,827 | 7,888,426 | (654,551) | (1,182,069) | (2,098,854) | 8,771,738 | (4,205,861) | (1,066,455) | (3,353,144) | (624,679) | (2,453,103) | (3,527,859) | 1,264,941 | (298,708) | (974,350) | (1,970,583) |
| F. ENDING CASH (A + E) | | | 5,881,442 | 13,769,868 | 13,115,317 | 11,933,248 | 9,834,394 | 18,606,132 | 14,400,271 | 13,333,816 | 9,980,672 | 9,355,993 | 6,902,890 | 3,375,031 | | | | |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | | | | | | | | | | 4,329,694 | 4,329,694 |

# MISCELLANEOUS

- → District Budget Certification
- → Criteria & Standards
- → ESMOE (every Student  Succeeds Act Maintenance of Effort Expenditures)
- → Interfund Borrowing



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 09, 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: Andrea Salazar Telephone: 530-541-2850

Title: Associate Superintendent/CBO E-mail: asalazar@ltusd.org

**Criteria and Standards Review Summary**

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

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

| | | | | |
|---|---|---|---|---|
| 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? | n/a | |
| S7b | Other Self-insurance Benefits | Does the district operate any self-insurance programs (e.g., workers' compensation)? | X | |
| | | • If yes, have there been changes since first interim in self-insurance liabilities? | n/a | |
| S8 | Status of Labor Agreements | As of second interim projections, are salary and benefit negotiations still unsettled for: | | |
| | | • Certificated? (Section S8A, Line 1b) | | X |
| | | • Classified? (Section S8B, Line 1b) | | X |
| | | • Management/supervisor/confidential? (Section S8C, Line 1b) | X | |
| S8 | Labor Agreement Budget Revisions | For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for: | | |
| | | • Certificated? (Section S8A, Line 3) | n/a | |
| | | • Classified? (Section S8B, Line 3) | n/a | |
| S9 | Status of Other Funds | Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year? | X | |
| **ADDITIONAL FISCAL INDICATORS** | | | **No** | **Yes** |
| A1 | Negative Cash Flow | Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? | X | |
| A2 | Independent Position Control | Is personnel position control independent from the payroll system? | | X |
| A3 | Declining Enrollment | Is enrollment decreasing in both the prior and current fiscal years? | | X |
| A4 | New Charter Schools Impacting District Enrollment | Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year? | X | |
| A5 | Salary Increases Exceed COLA | Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment? | X | |
| A6 | Uncapped Health Benefits | Does the district provide uncapped (100% employer paid) health benefits for current or retired employees? | X | |
| A7 | Independent Financial System | Is the district's financial system independent from the county office system? | X | |
| A8 | Fiscal Distress Reports | Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(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 | |

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 | 3,543.12 | 3,540.25 | | |
| Charter School | 0.00 | 0.00 | | |
| **Total ADA** | **3,543.12** | **3,540.25** | **(.1%)** | **Met** |
| 1st Subsequent Year (2023-24) | | | | |
| District Regular | 3,461.51 | 3,430.83 | | |
| Charter School | | | | |
| **Total ADA** | **3,461.51** | **3,430.83** | **(.9%)** | **Met** |
| 2nd Subsequent Year (2024-25) | | | | |
| District Regular | 3,365.73 | 3,338.70 | | |
| Charter School | | | | |
| **Total ADA** | **3,365.73** | **3,338.70** | **(.8%)** | **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)

STANDARD 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 | 3,600.00 | 3,597.00 | | |
| Charter School | | | | |
| **Total Enrollment** | **3,600.00** | **3,597.00** | **(.1%)** | **Met** |
| 1st Subsequent Year (2023-24) | | | | |
| District Regular | 3,550.00 | 3,551.00 | | |
| Charter School | | | | |
| **Total Enrollment** | **3,550.00** | **3,551.00** | **0.0%** | **Met** |
| 2nd Subsequent Year (2024-25) | | | | |
| District Regular | 3,500.00 | 3,500.00 | | |
| Charter School | | | | |
| **Total Enrollment** | **3,500.00** | **3,500.00** | **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)

STANDARD 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 | 3,630 | 3,876 | |
| Charter School | | | |
| **Total ADA/Enrollment** | **3,630** | **3,876** | **93.7%** |
| Second Prior Year (2020-21) | | | |
| District Regular | 3,631 | 3,697 | |
| Charter School | | | |
| **Total ADA/Enrollment** | **3,631** | **3,697** | **98.2%** |
| First Prior Year (2021-22) | | | |
| District Regular | 3,625 | 3,608 | |
| Charter School | | | |
| **Total ADA/Enrollment** | **3,625** | **3,608** | **100.5%** |
| | | Historical Average Ratio: | 97.4% |
| | | **District's ADA to Enrollment Standard (historical average ratio plus 0.5%):** | **97.9%** |

**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 | 3,296 | 3,597 | | |
| Charter School | 0 | | | |
| **Total ADA/Enrollment** | **3,296** | **3,597** | **91.6%** | **Met** |
| 1st Subsequent Year (2023-24) | | | | |
| District Regular | 3,431 | 3,551 | | |
| Charter School | | | | |
| **Total ADA/Enrollment** | **3,431** | **3,551** | **96.6%** | **Met** |
| 2nd Subsequent Year (2024-25) | | | | |
| District Regular | 3,339 | 3,500 | | |
| Charter School | | | | |
| **Total ADA/Enrollment** | **3,339** | **3,500** | **95.4%** | **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)

STANDARD 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) | 41,565,027.00 | 41,169,162.00 | (1.0%) | Met |
| 1st Subsequent Year (2023-24) | 42,997,585.00 | 43,494,938.00 | 1.2% | Met |
| 2nd Subsequent Year (2024-25) | 43,990,280.00 | 44,507,991.00 | 1.2% | 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)

STANDARD 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) | 30,998,816.69 | 33,335,554.71 | 93.0% |
| Second Prior Year (2020-21) | 29,182,617.71 | 31,056,769.95 | 94.0% |
| First Prior Year (2021-22) | 31,642,629.04 | 34,499,136.03 | 91.7% |
| | | Historical Average Ratio: | 92.9% |

| | 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):** | **89.9% to 95.9%** | **89.9% to 95.9%** | **89.9% to 95.9%** |

**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) | 32,472,539.82 | 36,575,340.82 | 88.8% | Not Met |
| 1st Subsequent Year (2023-24) | 34,307,452.00 | 38,290,253.00 | 89.6% | Not Met |
| 2nd Subsequent Year (2024-25) | 35,856,464.00 | 38,959,265.00 | 92.0% | 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 NOT MET - Projected ratio of unrestricted salary and benefit costs to total unrestricted expenditures has changed by more than the standard in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting salaries and benefits.

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

CY22-23 ratio of UR salary and benefit costs to total UR expenditures is outside of the expected range by 1.1% due to LTUSD not filling various certificated positions as they become vacant in anticipation of continued decline in enrollment. The 23-24 ratio is outside the expected range by .3% only.

**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) | 6,387,226.00 | 6,040,551.00 | -5.4% | Yes |
| 1st Subsequent Year (2023-24) | 3,249,293.00 | 3,645,459.00 | 12.2% | Yes |
| 2nd Subsequent Year (2024-25) | 2,388,478.00 | 2,603,306.00 | 9.0% | Yes |

**Explanation:** (required if Yes)

Variance when comparing CY22-23 1st and 2nd Interim projection is due to decrease in Resource 3219 and 3214 in the amount of $215k and $250k respectively offset by an increase for new funding Resource 3384 of $108k. Decrease is due to anticipated reduction in spending from each resource. Variance when comparing CY23-24 1st and 2nd Interim is the result of those same amounts being recognized in 23-24. Increase in Federal Revenue projection in FY24-25 from 1st to 2nd Interim is due to the recognition of $100k in funding from Res 3214 in addition to a new funding source 3384 of $108k.

| | | | | |
|---|---|---|---|---|
| **Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)** | | | | |
| Current Year (2022-23) | 17,517,450.00 | 16,397,876.00 | -6.4% | Yes |
| 1st Subsequent Year (2023-24) | 11,003,142.00 | 12,179,664.00 | 10.7% | Yes |
| 2nd Subsequent Year (2024-25) | 11,003,177.00 | 11,103,751.00 | .9% | No |

**Explanation:** (required if Yes)

Variance when comparing CY22-23 1st and 2nd Interim projection is due to decrease in Resource 6762 funding of approximately $1.1M and reclassing this recognition of revenue to 23-24.

| | | | | |
|---|---|---|---|---|
| **Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)** | | | | |
| Current Year (2022-23) | 914,694.00 | 1,324,463.95 | 44.8% | Yes |
| 1st Subsequent Year (2023-24) | 918,369.00 | 1,328,139.00 | 44.6% | Yes |
| 2nd Subsequent Year (2024-25) | 922,228.00 | 1,331,998.00 | 44.4% | Yes |

**Explanation:** (required if Yes)

Variance when comparing CY22-23 1st and 2nd Interim projections is due primarily to new local grants received amounting to $300k which were not budgeted at 1st Interim. Out year projections are based on updated CY22-23 projections resulting in a higher anticipated local revenue as compared to 1st Interim.

| | | | | |
|---|---|---|---|---|
| **Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)** | | | | |
| Current Year (2022-23) | 3,466,699.00 | 3,220,674.95 | -7.1% | Yes |
| 1st Subsequent Year (2023-24) | 2,407,657.00 | 2,602,220.00 | 8.1% | Yes |
| 2nd Subsequent Year (2024-25) | 2,193,336.00 | 2,484,530.00 | 13.3% | Yes |

**Explanation:** (required if Yes)

Majority of decrease from CY22-23 1st and 2nd Interim projection is due to budget transfers to Services and Other Operating Expenditures. Increase in 23-24 and 24-25 projections from 1st Interim to 2nd Interim is the result of matching expenditures to increase in revenue.

| | | | | |
|---|---|---|---|---|
| **Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)** | | | | |
| Current Year (2022-23) | 9,732,167.00 | 10,233,992.00 | 5.2% | Yes |
| 1st Subsequent Year (2023-24) | 8,578,524.00 | 9,129,451.00 | 6.4% | Yes |
| 2nd Subsequent Year (2024-25) | 8,359,336.00 | 8,660,807.00 | 3.6% | No |

**Explanation:** (required if Yes)

Variance when comparing CY22-23 1st Interim to 2nd Interim projections is due in part to budget transfers from the 4XXX object codes in addition to matching expenses to new local revenues received of $250k. Increase in 23-24 projection from 1st Interim to 2nd Interim is the result of matching expenditures to increase in revenue.

## 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) | 24,819,370.00 | 23,762,890.95 | -4.3% | Met |
| 1st Subsequent Year (2023-24) | 15,170,804.00 | 17,153,262.00 | 13.1% | Not Met |
| 2nd Subsequent Year (2024-25) | 14,313,883.00 | 15,039,055.00 | 5.1% | Not Met |
| **Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)** | | | | |
| Current Year (2022-23) | 13,198,866.00 | 13,454,666.95 | 1.9% | Met |
| 1st Subsequent Year (2023-24) | 10,986,181.00 | 11,731,671.00 | 6.8% | Not Met |
| 2nd Subsequent Year (2024-25) | 10,552,672.00 | 11,145,337.00 | 5.6% | 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)

Variance when comparing CY22-23 1st and 2nd Interim projection is due to decrease in Resource 3219 and 3214 in the amount of $215k and $250k respectively offset by an increase for new funding Resource 3384 of $108k. Decrease is due to anticipated reduction in spending from each resource. Variance when comparing CY23-24 1st and 2nd Interim is the result of those same amounts being recognized in 23-24. Increase in Federal Revenue projection in FY24-25 from 1st to 2nd Interim is due to the recognition of $100k in funding from Res 3214 in addition to a new funding source 3384 of $108k.

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

Variance when comparing CY22-23 1st and 2nd Interim projection is due to decrease in Resource 6762 funding of approximately $1.1M and reclassing this recognition of revenue to 23-24.

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

Variance when comparing CY22-23 1st and 2nd Interim projections is due primarily to new local grants received amounting to $300k which were not budgeted at 1st Interim. Out year projections are based on updated CY22-23 projections resulting in a higher anticipated local revenue as compared to 1st Interim.

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)

Majority of decrease from CY22-23 1st and 2nd Interim projection is due to budget transfers to Services and Other Operating Expenditures. Increase in 23-24 and 24-25 projections from 1st Interim to 2nd Interim is the result of matching expenditures to increase in revenue.

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

Variance when comparing CY22-23 1st Interim to 2nd Interim projections is due in part to budget transfers from the 4XXX object codes in addition to matching expenses to new local revenues received of $250k. Increase in 23-24 projection from 1st Interim to 2nd Interim is the result of matching expenditures to increase in revenue.

**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 | 1,739,097.53 | 1,796,313.00 | Met |
| 2. | First Interim Contribution (information only)<br>(Form 01CSI, First Interim, Criterion 7, Line 1) | | 1,782,433.00 | |

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)

STANDARD MET

**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) | 4.8% | 4.6% | 4.7% |
| **District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):** | **1.6%** | **1.5%** | **1.6%** |

**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) | (789,844.82) | 36,575,340.82 | 2.2% | Not Met |
| 1st Subsequent Year (2023-24) | (296,214.00) | 38,290,253.00 | .8% | Met |
| 2nd Subsequent Year (2024-25) | (46,773.00) | 38,959,265.00 | .1% | Met |

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

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

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

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

The District recognizes its CY22-23 deficit spending ratio is outside the standard. Efforts are being taken to ensure LTUSD is within the range for the 1st and 2nd Subsequent Years.

**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) | 6,125,888.34 | Met |
| 1st Subsequent Year (2023-24) | 3,664,884.95 | Met |
| 2nd Subsequent Year (2024-25) | 3,117,221.56 | 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)

STANDARD 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) | 2,961,266.00 | 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.) | 3,296.40 | 3,430.83 | 3,338.70 |
| **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? Yes
2. If you are the SELPA AU and are excluding special education pass-through funds:
   a. Enter the name(s) of the SELPA(s): Tahoe-Alpine

| | 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) | 134,663.00 | 134,663.00 | 134,663.00 |

**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) | 65,845,244.16 | 63,144,203.39 | 60,129,709.39 |
| 2. | Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No) | | | |
| 3. | Total Expenditures and Other Financing Uses (Line B1 plus Line B2) | 65,845,244.16 | 63,144,203.39 | 60,129,709.39 |
| 4. | Reserve Standard Percentage Level | 3% | 3% | 3% |
| 5. | Reserve Standard - by Percent (Line B3 times Line B4) | 1,975,357.32 | 1,894,326.10 | 1,803,891.28 |

| | | | | |
|---|---|---|---|---|
| 6. | Reserve Standard - by Amount<br>($75,000 for districts with less than 1,001 ADA, else 0) | 0.00 | 0.00 | 0.00 |
| 7. | **District's Reserve Standard**<br>**(Greater of Line B5 or Line B6)** | **1,975,357.32** | **1,894,326.10** | **1,803,891.28** |

## 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 | | |
| 2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b) | 3,176,732.29 | 2,880,527.58 | 2,833,754.58 |
| 3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c) | 9.29 | 0.00 | 0.00 |
| 4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d) | (9.29) | 0.00 | 0.00 |
| 5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a) | 0.00 | | |
| 6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b) | 0.00 | | |
| 7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c) | 0.00 | | |
| 8. District's Available Reserve Amount (Lines C1 thru C7) | 3,176,732.29 | 2,880,527.58 | 2,833,754.58 |
| 9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3) | 4.82% | 4.56% | 4.71% |
| **District's Reserve Standard (Section 10B, Line 7):** | **1,975,357.32** | **1,894,326.10** | **1,803,891.28** |
| 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)

STANDARD 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? **Yes**

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

The 2021-22 Audit resulted in (2) financial findings related to ADA earned for both short term and long-term Independent Study . The total financial impact is estimated at $1M. LTUSD will be appealing the audit to seek "substantial compliance," relief in spring 2023 after the audit has been submitted. LTUSD has added a $50k placeholder to account for the potential settlement repayment of this audit finding beginning in 2025-26.

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

1a. Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since first interim projections by more than five percent? **No**

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

N/A

### S3. Temporary Interfund Borrowings

1a. Does your district have projected temporary borrowings between funds? (Refer to Education Code Section 42603) **No**

1b. If Yes, identify the interfund borrowings:

N/A

### 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:

N/A

## 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) | (6,870,222.00) | (6,775,931.00) | -1.4% | (94,291.00) | Met |
| 1st Subsequent Year (2023-24) | (7,361,527.00) | (6,873,816.00) | -6.6% | (487,711.00) | Not Met |
| 2nd Subsequent Year (2024-25) | (7,409,044.00) | (6,967,205.00) | -6.0% | (441,839.00) | Not Met |
| 1b. **Transfers In, General Fund *** | | | | | |
| Current Year (2022-23) | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| 1st Subsequent Year (2023-24) | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| 2nd Subsequent Year (2024-25) | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| 1c. **Transfers Out, General Fund *** | | | | | |
| Current Year (2022-23) | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| 1st Subsequent Year (2023-24) | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| 2nd Subsequent Year (2024-25) | 0.00 | 0.00 | 0.0% | 0.00 | Met |

1d. **Capital Project Cost Overruns**

Have capital project cost overruns occurred since 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)

Reduction in contributions for FY23-24 and FY24-25 from 1st Interim to 2nd is a result of reduced anticipated contribution to Resource 6500 and 8150.

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 MET

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

| | |
|---|---|
| **Explanation:** (required if NOT met) | STANDARD MET |

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

| | |
|---|---|
| **Project Information:** (required if YES) | N/A |

## 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 | | General Fund | General Fund | 1,972,034 |
| Certificates of Participation | | | | |
| General Obligation Bonds | | Debt Service Fund | Debt Service Fund | |
| Supp Early Retirement Program | | General Fund | General Fund | 592,906 |
| State School Building Loans | | | | |
| Compensated Absences | | | | |
| Other Long-term Commitments (do not include OPEB): | | | | |
| GO Bond 1999 Series B | | Debt Service | Debt Service | 5,159,940 |
| GO Bond Series 2010 | | Debt Service | Debt Service | 13,887,196 |
| GO Bond Series 2012 | | Debt Service | Debt Service | 3,298,190 |
| 2015 Refunding | | Debt Service | Debt Service | 3,935,000 |
| 2019 Refunding | | Debt Service | Debt Service | 18,160,000 |
| 2020 Refunding | | Debt Service | Debt Service | 16,339,083 |
| | | | | |
| | | | | |
| | | | | |
| TOTAL: | | | | 63,344,349 |

| 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 | 288,038 | 251,529 | 251,529 | 251,531 |
| Certificates of Participation | | | | |
| General Obligation Bonds | | | | |
| Supp Early Retirement Program | 269,636 | 269,636 | 269,636 | 269,636 |
| State School Building Loans | | | | |
| Compensated Absences | | | | |
| Other Long-term Commitments (continued): | | | | |
| GO Bond 1999 Series B | 800,000 | 825,000 | 875,001 | 920,000 |
| GO Bond Series 2010 | 0 | 30,000 | 70,000 | 40,000 |
| GO Bond Series 2012 | 215,000 | 255,000 | 290,000 | 335,000 |
| 2015 Refunding | 1,294,700 | 1,343,200 | 1,393,550 | 1,443,300 |
| 2019 Refunding | 2,205,400 | 2,294,400 | 2,382,300 | 2,527,700 |
| 2020 Refunding | 610,913 | 570,068 | 569,118 | 572,907 |
| | | | | |
| | | | | |
| | | | | |

| | | | | |
|---|---|---|---|---|
| Total Annual Payments: | 5,683,687 | 5,838,833 | 6,101,134 | 6,360,074 |
| **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)

Annual payment increases will be funded through analysis and reduction in expenses in other areas.

**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)

N/A

**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): No

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

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

2 OPEB Liabilities

| | First Interim (Form 01CSI, Item S7A) | Second Interim |
|---|---|---|
| a. Total OPEB liability | | |
| b. OPEB plan(s) fiduciary net position (if applicable) | | |
| c. Total/Net OPEB liability (Line 2a minus Line 2b) | 0.00 | 0.00 |
| d. Is total OPEB liability based on the district's estimate or an actuarial valuation? | | |
| e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation. | | |

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) | | |
| 1st Subsequent Year (2023-24) | | |
| 2nd Subsequent Year (2024-25) | | |
| 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) | 0.00 | 0.00 |
| 1st Subsequent Year (2023-24) | | |
| 2nd Subsequent Year (2024-25) | | |
| c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount) | | |
| Current Year (2022-23) | | |
| 1st Subsequent Year (2023-24) | | |
| 2nd Subsequent Year (2024-25) | | |
| d. Number of retirees receiving OPEB benefits | | |
| Current Year (2022-23) | | |
| 1st Subsequent Year (2023-24) | | |
| 2nd Subsequent Year (2024-25) | | |

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? No

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

If No, continue with section S8A.

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

| | Prior Year (2nd Interim) (2021-22) | Current Year (2022-23) | 1st Subsequent Year (2023-24) | 2nd Subsequent Year (2024-25) |
|---|---|---|---|---|
| Number of certificated (non-management) full-time-equivalent (FTE) positions | 212.0 | 217.0 | 211.0 | 211.0 |

1a. Have any salary and benefit negotiations been settled since first interim projections? No

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? Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim

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

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

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement? 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 | 192,699 |

| | | Current Year (2022-23) | 1st Subsequent Year (2023-24) | 2nd Subsequent Year (2024-25) |
|---|---|---|---|---|
| 7. | Amount included for any tentative salary schedule increases | 1,541,588 | 867,144 | 503,425 |

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

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

| | | | | |
|---|---|---|---|---|
| Are any new costs negotiated since first interim projections for prior year settlements included in the interim? | | No | | |
| | 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? | Yes | Yes | Yes |
| 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? | Yes | Yes | Yes |
| 2. | Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs? | Yes | Yes | Yes |

**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.):

Certificated salary negotiations for FY 22-23 and FY23-24 are settled.

## 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? No

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

If No, continue with section S8B.

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

| | Prior Year (2nd Interim) (2021-22) | Current Year (2022-23) | 1st Subsequent Year (2023-24) | 2nd Subsequent Year (2024-25) |
|---|---|---|---|---|
| Number of classified (non-management) FTE positions | 159.0 | 153.0 | 152.0 | 152.0 |

1a. Have any salary and benefit negotiations been settled since first interim projections? No

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? Yes

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 81,799

| | Current Year (2022-23) | 1st Subsequent Year (2023-24) | 2nd Subsequent Year (2024-25) |
|---|---|---|---|
| 7. Amount included for any tentative salary schedule increases | 654,389 | 368,094 | 213,699 |

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

| | | Current Year (2022-23) | 1st Subsequent Year (2023-24) | 2nd Subsequent Year (2024-25) |
|---|---|---|---|---|
| 1. | Are costs of H&W benefit changes included in the interim and MYPs? | Yes | Yes | Yes |
| 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? | No | | |
| If Yes, amount of new costs included in the interim and MYPs | | | |

If Yes, explain the nature of the new costs:

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

| | | Current Year (2022-23) | 1st Subsequent Year (2023-24) | 2nd Subsequent Year (2024-25) |
|---|---|---|---|---|
| 1. | Are step & column adjustments included in the interim and MYPs? | Yes | Yes | Yes |
| 2. | Cost of step & column adjustments | | | |
| 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? | Yes | Yes | Yes |
| 2. | Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs? | Yes | Yes | Yes |

**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.):

Classified salary negotiations are settled for 22-23, 23-24 and 24-25.

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

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

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

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

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

If No, continue with section S8C.

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

| | Prior Year (2nd Interim) (2021-22) | Current Year (2022-23) | 1st Subsequent Year (2023-24) | 2nd Subsequent Year (2024-25) |
|---|---|---|---|---|
| Number of management, supervisor, and confidential FTE positions | 55.0 | 62.0 | 61.0 | 61.0 |

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

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

Negotiations Not Settled

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

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

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

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

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

**S9.** **Status of Other Funds**

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

**S9A. Identification of Other Funds with Negative Ending Fund Balances**

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

1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year? No

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

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

**ADDITIONAL FISCAL INDICATORS**

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

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

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

**Comments:**
(optional)

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

| Section I - Expenditures | Funds 01, 09, and 62 Goals | Functions | Objects | 2022-23 Expenditures |
|---|---|---|---|---|
| A. Total state, federal, and local expenditures (all resources) | All | All | 1000-7999 | 65,845,244.16 |
| B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385) | All | All | 1000-7999 | 6,573,118.03 |
| C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B) | | | | |
| 1. Community Services | All | 5000-5999 | 1000-7999 | 375,452.11 |
| 2. Capital Outlay | All except 7100-7199 | All except 5000-5999 | 6000-6999 except 6600, 6910 | 509,916.00 |
| 3. Debt Service | All | 9100 | 5400-5450, 5800, 7430-7439 | 325,264.00 |
| 4. Other Transfers Out | All | 9200 | 7200-7299 | 0.00 |
| 5. Interfund Transfers Out | All | 9300 | 7600-7629 | 0.00 |
| 6. All Other Financing Uses | All | 9100, 9200 | 7699, 7651 | 0.00 |
| 7. Nonagency | 7100-7199 | All except 5000-5999, 9000-9999 | 1000-7999 | 0.00 |
| 8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received) | All | All | 8710 | 15,000.00 |
| 9. Supplemental expenditures made as a result of a Presidentially declared disaster | Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2. | | | |
| 10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9) | | | | 1,225,632.11 |
| D. Plus additional MOE expenditures: | | | | |
| 1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero) | All | All | 1000-7143, 7300-7439 minus 8000-8699 | 0.00 |
| 2. Expenditures to cover deficits for student body activities | Manually entered. Must not include expenditures in lines A or D1. | | | 0.00 |
| E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2) | | | | 58,046,494.02 |

| Section II - Expenditures Per ADA | 2022-23 Annual ADA/Exps. Per ADA |
|---|---|
| A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)* | 3,296.40 |
| B. Expenditures per ADA (Line I.E divided by Line II.A) | 17,609.06 |

| Section III - MOE Calculation (For data collection only. Final determination will be done by CDE) | Total | Per ADA |
|---|---|---|
| A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.) | 47,184,134.27 | 13,977.79 |
| 1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV) | 0.00 | 0.00 |
| 2. Total adjusted base expenditure amounts (Line A plus Line A.1) | 47,184,134.27 | 13,977.79 |
| B. Required effort (Line A.2 times 90%) | 42,465,720.84 | 12,580.01 |

| | | |
|---|---|---|
| C. Current year expenditures (Line I.E and Line II.B) | 58,046,494.02 | 17,609.06 |
| D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero) | 0.00 | 0.00 |
| E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.) | MOE Met | |
| F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2024-25 may be reduced by the lower of the two percentages) | 0.00% | 0.00% |

*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA.

**SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)**

| Description of Adjustments | Total Expenditures | Expenditures Per ADA |
|---|---|---|
| | | |
| | | |
| | | |
| | | |
| | | |
| Total adjustments to base expenditures | 0.00 | 0.00 |

| Description | Direct Costs - Interfund | | Indirect Costs - Interfund | | Interfund | Interfund | Due From | Due To |
|---|---|---|---|---|---|---|---|---|
| | Transfers In 5750 | Transfers Out 5750 | Transfers In 7350 | Transfers Out 7350 | Transfers In 8900-8929 | Transfers Out 7600-7629 | Other Funds 9310 | Other Funds 9610 |
| 01I GENERAL FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | (60,074.00) | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 08I STUDENT ACTIVITY SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 09I CHARTER SCHOOLS SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 10I SPECIAL EDUCATION PASS-THROUGH FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | | |
| 11I ADULT EDUCATION FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 12I CHILD DEVELOPMENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 13I CAFETERIA SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 60,074.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 14I DEFERRED MAINTENANCE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 15I PUPIL TRANSPORTATION EQUIPMENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 17I SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 18I SCHOOL BUS EMISSIONS REDUCTION FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 19I FOUNDATION SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 20I SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 21I BUILDING FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 25I CAPITAL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 30I STATE SCHOOL BUILDING LEASE/PURCHASE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |

| Description | Direct Costs - Interfund | | Indirect Costs - Interfund | | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|---|---|---|---|---|---|---|---|---|
| | Transfers In 5750 | Transfers Out 5750 | Transfers In 7350 | Transfers Out 7350 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 35I COUNTY SCHOOL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 40I SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 49I CAP PROJ FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 51I BOND INTEREST AND REDEMPTION FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 52I DEBT SVC FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 53I TAX OVERRIDE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 56I DEBT SERVICE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 57I FOUNDATION PERMANENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 61I CAFETERIA ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 62I CHARTER SCHOOLS ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 63I OTHER ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 66I WAREHOUSE REVOLVING FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 67I SELF-INSURANCE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 71I RETIREE BENEFIT FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | | | |
| Fund Reconciliation | | | | | | | | |
| 73I FOUNDATION PRIVATE-PURPOSE TRUST FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | | | |
| Fund Reconciliation | | | | | | | | |
| 76I WARRANT/PASS-THROUGH FUND | | | | | | | | |

| Description | Direct Costs - Interfund | | Indirect Costs - Interfund | | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|---|---|---|---|---|---|---|---|---|
| | Transfers In 5750 | Transfers Out 5750 | Transfers In 7350 | Transfers Out 7350 | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | | |
| 95I STUDENT BODY FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | | |
| TOTALS | 0.00 | 0.00 | 60,074.00 | (60,074.00) | 0.00 | 0.00 | | |