

**Petaluma
City Schools**



**Second
Interim**

2022 - 2023

Petaluma City Schools
2nd Interim Narrative and Budget Assumptions
2022-23 Fiscal Year

California school district revenues and expenditures are subject to constant change. School district budgets are not static documents, but instead are constantly being revised to respond to decisions at the state and federal level, as well as to the expenditure needs of the local school district.

Acceptance of the constant revision in district numbers is one of the biggest challenges in understanding a school district budget. Yesterday's numbers are not today's numbers, and it almost seems as if someone is making up the statistics. But, while there is a base cost of service, school districts operate on such a narrow margin of income that even a small swing in revenues or unanticipated costs can have a major impact on a district's ending balance and on the decisions that a district makes.

Although the 2020 COVID-19 pandemic and initial economic impact on the State and local economies were unprecedented, unlike the 2008 Recession, there was a "V" shaped recovery with the most vulnerable workers, primarily in the service industries, who were impacted initially and who continued to struggle with unemployment. This "V" shaped economic recovery saw the higher wage earners being able to work from home and to continue to see increases in wages. This effect has left the State of California with higher than anticipated revenues during both 2020-21 and 2021-22. In addition, the projected increase in State revenues are projected to continue into 2022-23 even though the State continues to struggle with the lingering impacts of the pandemic.

The State and the District are in the eleventh year of implementation of the Local Control Accountability Plan (LCAP). In May, the Governor released his "May Revise" to the State Budget Proposal for 2022-23 and staff has prepared the District Budget in accordance with the information included in the May Revise including a Cost of Living Adjustment (COLA) of 6.56% and an augmentation to the LCFF base grants of approximately 3.29%. Once the final State Budget was signed into State law, the COLA did not change, but the augmentation to the Base LCFF grants increased to 6.7%, which combined with the COLA was 13.26% increase to the Base.

However, due to significant declining enrollment and reduced attendance exasperated by the COVID-19 variants, the increase in overall LCFF revenues is far less. Unfortunately, the May Revise did not include the benefit of the "hold-harmless" which would have allowed districts to use the higher 2019-20 P2 ADA (Average Daily Attendance) for the Petaluma City (Elementary) School District and the Petaluma Joint Union High School District LCFF revenue calculations. Although the State Budget did include 2 new options for districts to use in order to determine and maximize their ADA, it will not completely eliminate the impacts of declining enrollment and reduced attendance rates. The ADA options include the greater of 1) current year projected ADA for growing districts; 2) a 3-year average P-2 ADA (2019-20 for 1 year, 2021-22, and 2022-23); or 3) projected P-2 ADA for 2022-23 using 2022-23 enrollment with the 2019-20 attendance rate. These options are intended to lessen the funding impacts on the majority of districts in the State in 2021-22 and 2022-23, but long-term will ultimately not mitigate the impacts in future years if

enrollment does not increase back to pre-pandemic levels. Long-term, this overall decline in enrollment in Petaluma City Schools must be monitored closely to determine future impacts on the budget and programs. In addition, due to ongoing impacts of the pandemic and a more severe Flu season, the overall attendance at P-1 is lower by 128 ADA since our 1st Interim estimates. Fortunately, the certified Unduplicated Pupil Counts (UPC) were higher which helps to offset the reduction in LCFF Revenues.

In addition, the three charter schools are not afforded the option of the 3-year average in the State Budget proposal. Therefore, Penngrove Elementary Charter School, Mary Collins @ Cherry Valley Charter School, and Petaluma Accelerated Charter School revenue projections include projected ADA for their respective LCFF calculations in accordance with State law. Fortunately, all three charters are projecting growth. However, due to lower attendance, the overall ADA at P-1 for the charters combined is lower by 14 ADA since 1st Interim.

While this is a strong K-12 education budget, there are lingering impacts to enrollment, across the State, and Nation, with enrollment numbers dropping at an alarming rate for many districts. In Petaluma, there are nine local school districts, 2 of which are very small rural districts (Lincoln and Laguna), known as "necessary Small Schools". These nine districts are in addition to Petaluma City Schools and most, if not all, have seen a continued decline in enrollment in 2021-22 and 2022-23, and Petaluma City Schools is no exception.

Fortunately, with the implementation of Universal Pre-K (TK) over three years to include all 4 year olds beginning in 2022-23, the significant new housing developments in and around the City of Petaluma, and clear access to COVID-19 vaccines and boosters, staff remains hopeful that the overall enrollment will stabilize and begin to recover over the next few years.

The ADA projected <decline>/increase for Petaluma City Schools, per District Charter for the 2022-23 Fiscal Year as compared to the 2019-20 Fiscal Year is as follows:

- Petaluma City (Elementary) School District <178> ADA (Down 43 ADA since 1st interim)
- Petaluma Joint Union High School District <459> ADA (Down 85 ADA since 1st Interim)
- Penngrove Elementary Charter 22 (down 8 ADA since 1st Interim) ADA
- Mary Collins @ Cherry Valley Charter 24 ADA (down 6 ADA Since 1ST Interim)
- Petaluma Accelerated Charter 8 ADA (minimal change)

Fortunately, the State of California is seeing record revenues and included some additional new funds in the State Budget that Petaluma City Schools will benefit from. Some of these new State revenues are as follows:

State Programs:

- ***Expanded Learning Opportunities \$1.7 million i(ncrease of \$1.1M) Ongoing***
- ***Child Development UPK \$246,040***
- ***Learning Recovery Block Grant (one-time) \$6.5M***
- ***Arts, Music, and Instructional Materials Discretionary Block Grant (one-time) \$4.4 million***
- ***A-G Grants (\$133,490)***
- ***Dual Language Immersion Program \$350,000***

PETALUMA CITY SCHOOLS BUDGET ASSUPTIONS

The 2nd Interim Report is the second of two interim reports the district is required to prepare and is intended to present information on the financial position of the District as of January 31, 2023. Therefore, the information and details included in the current Budget Revision #2 and the 2nd Interim Report are based on information included in the State budget as well as any other information from Federal, State and local agencies.

For the 2nd Interim Report and Budget Revision #2, the following are the major assumptions used to support the numbers for both revenues and expenses:

2022-23 Budget Assumptions (Budget Revision #2)

Local Control Funding Formula:

- **Average Daily Attendance (ADA):**
 - Total Estimated P-2 ADA 6,556.86
 - Preliminary CBEDS Enrollment 7,094
- 3- year Average P-2 ADA @ 6028.9
- Estimated Charter ADA @ 974.82
- Total Est. Funded ADA 7116.98
- Estimated Percentage of students who qualify for Free and Reduced Meal **43.88% Elementary and 43.77% Secondary**
- Statutory Cost of Living Adjustment (COLA) ~ **6.56% Augmentation of 6.7%**
- Education Protection Act Funds \$6,557,687 estimate. This is offset by State-aid and does not provide any additional revenue for the District(s)
- The budgets for In-Lieu Tax Transfers based on LCFF calculations for internal charter school transfer and for Live Oak Charter School
- The budget was unchanged for current local property tax projections (J29B) with the exception of RDA funds that were increased from \$452,000 to \$2,492,887

Funds included in the General Fund

- 01 PCS Elementary and Secondary District
- 03 Mary Collins at Cherry Valley Charter
- 04 Penngrove Elementary School
- 06 South County Consortium
- 07 Petaluma Accelerated Charter

- Lottery Funding (using Lottery ADA) was adjusted for Prior Year Adjustments
- Revenues for Mandated Cost Reimbursements Block Grant included \$320,134

Other Revenues:

- Other State revenue based on current estimates
 - State Reimbursement for assessments and testing based on actual receipts
 - STRS On Behalf payments \$5,549,089 **no change**
 - ASES Grant @ \$290,447 **no change**
 - State Mental Health Funds \$474,028 **no change**
 - State Workability Funds \$135,915 (Special Ed) **no change**

PETALUMA CITY SCHOOLS BUDGET ASSUMPTIONS

- Other Local Revenues included are as follows:
 - Update budget for Interest Earnings based on current interest rates/projections (\$265,500) **Increase** due to increased interest rates
 - Increases in Local Donations which are budgeted as received
 - Childcare Center Fees Increase \$15,000
 - Parcel Tax \$1,205,000 (Secondary) \$775,000 (Elementary) **no change**
 - Leases and Rentals \$125,000 **no change**
 - Estimated Pupil Transportation Revenues from Districts \$433,000 **no change**
 - Estimated Fuel Mechanics fees from City/Other Agencies \$450,000 **no change**
 - Estimated Live Oak 1% LCFF Calcs \$24,000 **no change**
 - Estimated Live Oak Special Ed Reimbursement \$156,602; Nursing \$13,852
 - Estimated iPad Insurance Fee Collections \$94,000 **no change**
 - Federal and Local revenues for Special Education per February SELPA fiscal estimates \$3,977,882 (8792); \$1,624,242 (8181); \$1,578,765 (8097)
 - Federal Mental Health \$150,000 (Board & Care Reimbursement) **no change**
 - Title I \$530,212 + Est. Def Revenue/Carryover \$143,509
 - Title I CSI \$414,965 + \$83,836 Carryover (One-time)
 - Title II + Def Revenue/Carryover \$263,279
 - Title III LEP + Def Revenue/Carryover \$182,768
 - Title III Immigrant \$0 (Dropped below 5%)
 - Title IV ESEA + Def Revenue/Carryover \$80,048
 - New State - one-time:
 - Learning Recovery Block Grant \$6,509,127
 - Art, Music, Instructional Materials, Discretionary Blk Grant \$4,416,185
 - COVID-19 Resources -State one-time
 - In Person Instruction (IPI) \$980,069 (09/30/24)
 - Expanded Learning Opportunities \$2,061,111 (06/30/23)
 - Special Ed Early Intervention Preschool \$171,767 (06/30/23)
 - COVID-19 Resources-Federal
 - ESSER II (CRRSA) \$279,627 (09/30/23)
 - ESSER II (SEA) \$537,865 (09/30/23)
 - ESSER III (80%) \$2,137,334 (09/30/24)
 - ESSER III (20%) Summer School/After School \$426,135 (09/30/24)
 - ESSER III (SEA) \$466,932 (09/30/24)
 - ESSER III ((LL) \$804,909 (09/30/24)
- The contribution to Restricted Programs:
 - Special Education was adjusted based on current estimates for NPS/NPA, SOCC, the CSEA Retro, SCOE Fee-for-Service reductions and current staffing \$13.8 million
 - Maintain 3% contribution to Routine Restricted Maint required by State \$3.8M

PETALUMA CITY SCHOOLS BUDGET ASSUPTIONS

Expenditures & Restricted Programs:

- **Salaries & Benefits:** During the past few months, the budget for salaries and benefits have been revised to reflect staffing changes and Step & Column movement for both certificated, classified, and management. In addition, it includes changes requested by the school sites and departments for carryover balances. The modifications include budgeting certificated and classified hourly amounts for extra duty, overtime, and/or certificated stipends for additional work such as curriculum committees.
 - Step & Column movement based on staffing changes
 - Adjustments for vacancies
 - Duplication of Certificated Coord. in COVID Funds (will be corrected in final BR)
 - CSEA Final Retro Adjustments and reclassification
 - Transfer of costs for SOCC IA due to vacancies into NPA budget
 - STRS Rate 19.1%
 - PERS Rate increase 25.37%
 - Final Workers comp rate 1.88%
 - No Change in STRS On-Behalf \$5.55M
- The budget for Materials & Supplies and Other Operating Expenditures have been reviewed and updated for current information, as well as site requests for budget transfers. Initially, the 2021-22 carryover is posted to a 4330 object, and then the site/departments request transfers to more appropriate expenditure accounts based on the needs of the site and/or school site plans. Many of these adjustments include the addition of temporary staff to support the programs using carryover dollars and will continue throughout the year. This year, it also includes a significant amount of COVID-19 Funds that will be used in 2022-23 and 2023-24. Some of the Categorical Carryover is as follows:
 - This year, it also includes budgeting approximately \$500,000 in Local Site carryover from 2021-22 (one-time)
 - Transfer of funds from Carryover (4300) to Contracts and Sub-Agreements (5100)
 - Career Technical Education (CTE) Improvement Grant
 - CSI Federal Grant
 - Parcel Tax carryover
 - State Grants
 - Art, Music, Instructional Materials
 - ELOP Grant increases and carryover
 - Learning Recovery Blk Grant
 - Federal Grants
 - COVID-19 Funds
 - Title I, II, III, & IV
 - Mental Health Funds
- In the area of Other Operating Expenditures, the most significant adjustments are related to increases in Utility costs related to PGE, sewer and water; Other Contract Services due to local site donations related to outdoor education and field trips; ELOP contracts; loss of E-RATE credits related to telecommunications changes in contracts related to special education specifically in the areas of NPS and NPA, as well as contract services related to Routine Restricted Maintenance (tree removal, fire alarm repairs, building repairs, HVAC

PETALUMA CITY SCHOOLS BUDGET ASSUPTIONS

units, vehicle repairs, etc.). In addition, there are very minor adjustments updated for current information, as well as site requests for budget transfers, mentor contracts, counseling contracts (Sunny Hills), gopher abatement, field trips contracts, athletic contracts and fees (Officials), etc.

- Capital Outlay budgets - Increases related to CTE equipment primarily for autoshop; \$1.3 million dollars in new electric buses and infrastructure as well as the preschool building grant
- In the area of Indirect/Direct Costs, the budgets for Indirect on prior year carryover were increased. 5.22% CDE approved rate
- Contribution to Other Funds decreased based on updated information on Special Education funding from the SELPA.

Other Funds:

- Adult Education Fund 11
- Cafeteria Fund 13
- Deferred Maintenance Fund 14
- Building Fund 21 (Elementary Bond Program)
- Building Fund 22 (Secondary Bond Program)
- Capital Facilities Fund 25 (Elementary Developer Fees)
- Capital Facilities Fund 26 (Secondary Developer Fees)
- Reserve for Capital Outlay Fund 40 (Elementary)
- Reserve for Capital Outlay Fund 41 (Secondary)
- Fund 51 (Debt Service-Bond proceeds)
- Fund 63 Other Enterprise Fund
- Fund 67 Self-Insurance Fund
- Fund 73 Foundation Private Purpose Trust Fund (Schwobeda Scholarship Fund)

Reserves & Ending Fund Balance:

- Reserve for Economic Uncertainty (REU)
 - Currently, the PCS maintains the State required minimum reserve of 3%
- Board Designated
 - In addition to the 3% REU, the District has set aside an additional 2% reserve in order to be better prepared to respond to the potentially significant fluctuations in funding and/or expenditures
 - South County Consortium ending fund balance of \$1,342,305

All Other Funds:

- Estimated to have a positive ending fund balance

PETALUMA CITY SCHOOLS BUDGET ASSUMPTIONS

Parcel Tax Summary

Secondary Revenues \$1,205,000 + Carryover of \$169,975

- Technology \$287,514
- Add 6.0 FTE High Schools \$686,590
- Library Services \$569,454 (Contribution of \$543,107 LCFF)
- Site Allocations Library/Tech/Music/Art \$374,524 (includes carryover)

Elementary Revenues \$775,000 Carryover of \$234,320

- Library Services \$145,558
- Reduce Class-size /Learning loss \$0
- Art Docent K-6 \$59,139
- K-6 Music \$378,438
- Reading Specialist \$321,310
- Site Allocations for Technology \$74,971 Including Carryover
- Technology/Fees \$29,904

Multi-year Projections:

Revenues:

- Use 3-year Average ADA in both subsequent years for Districts
 - Flat enrollment with increase of 25 students per year due to TK Implementation
 - Flat enrollment and projected P-2ADA for Charters (Flat)
- Local Control Funding Formula
 - Assume COLA @ 8.13% (2021-22) and 3.54% (2022-23)
 - Assume same level of % FRM/EL unduplicated counts
 - Per LCFF Calcs. (2023-24 & 2024-25)
- Federal and State Categorical programs
 - Unrestricted:
 - Add 2% COLA (2023-24 & 2024-25)
 - Restricted:
 - State - 8% / 3.5% COLA
 - Special Ed 5% / 3% COLA
 - Eliminate one-time COVID (Federal) \$5.3 M
 - Eliminate prior year deferred revenue/carryover/one-time
 - Federal \$33K
 - State \$14.5M
- No Change in Other Federal Revenue (2023-24 & 2024-25)
 - 2% COLA
- Assume no change in Interest Earnings (2023-24 & 2024-25)
- Assume ongoing revenues for Mandated Block Grant (2023-24 & 2024-25)
- Assume no change in rates for Lottery Funds (Non-Prop 20 & Prop 20) (2023-24 & 2024-25)
- Assume increase in contribution to Special Education of approximately \$400,000/\$400,000 (2023-24 & 2024-25)

PETALUMA CITY SCHOOLS
BUDGET ASSUMPTIONS (Multi-year Projections)

- Assume ongoing 3% contribution to RRM (2023-24 & 2024-25)
- Assume ongoing Parcel Tax Revenues (2023-24 & 2024-25)
- Assume Special Education revenues 5% / 3% COLA (2023-24 & 2024-25)
- Other Local Revenues (not including Parcel Tax)
 - Assume no change in local revenues - unrestricted
 - Assume no change in restricted local grants at this time. If funding changes, or is reduced/eliminated, expenditures will be adjusted accordingly

Expenditures:

- Salaries:
 - Assume step & column for both Certificated and Classified personnel at approximately 1% (2023-24 & 2024-25)
 - Assume Reduction in Certificated salaries \$1.3M 2023-24 (Federal and State one-time)
 - Assume Reduction in Classified salaries \$1.4M 2023-24 (Federal & State one-time)
- Employee Benefits:
 - Assume reductions in driven costs for Federal & State above \$1.13 M
 - Assume increase for Step and Column costs 1%
 - Assume no change in PERS & STRS for subsequent two years
- Assume no change in rates for other driven costs at this time
- Assume no change in H&W benefits in subsequent years
- Assume decrease in one-time Materials & Supplies expenditures supported by site carryover, Federal & State deferred revenue and Parcel Tax budgets
 - Unrestricted \$500K
 - Restricted \$23.1M
 - Add 3% CPI
- Reduce services & other operating expenditures supported by carryover, Federal & State deferred revenue and Parcel Tax budgets
 - One-time State & Federal for prior year carryover for numerous categorical programs including parcel tax \$3.35 million - restricted
 - Add 3% CPI Restricted
- Capital Outlay Reduce \$4 M
 - Assume ongoing capital outlay expense
 - One-time Preschool Grant
 - Reduce one-time Bus Replacement Grant
 - Bus Infrastructure Grant
 - Reduce one-time CTEIG Capital Equipment
- Reduce Indirect costs due to reduction of carryover and one-time funds
- Assume no change in Indirect Cost Rate (2023-24 & 2024-25)
- Assume ongoing fee-for-service costs from SCOE (2023-24 & 2024-25)

Other Adjustments (Line 10)

- None

PETALUMA CITY SCHOOLS
BUDGET ASSUMPTIONS (Multi-year Projections)

Ending Fund Balance & Reserves:

- ❑ Assume no change in Revolving Fund account (2023-24 & 2024-25)
- ❑ Assume ongoing 3% reserve for economic uncertainty (2023-24 & 2024-25)
- ❑ Board Assigned:
 - Maintain additional 2% reserve (\$2,161,169 & \$2,191,709)
 - Maintain South County Consortium ending fund balance of \$1,342,305
- ❑ Assume continued positive ending fund balance in General Fund

Summary of Enrollment:

School	CBEDS* 2019-20	Month 6* 2022-23
Mary Collins @ Cherry Valley Charter	409	452
Grant Elementary	389	382
McDowell Elementary	257	257
McKinley Elementary	372	388
McNear Elementary	360	311
Penngrove Elementary Charter	442	483
Valley Vista Elementary	269	201
South County Consortium	108	124
Kenilworth JHS	871	778
Petaluma JHS	558	449
PACS	114	125
Carpe Diem HS	25	26
Casa Grande HS	1688	1686
Petaluma HS	1381	1203
San Antonio HS	85	91
Sonoma Mtn HS	27	23
Valley Oaks HS	37	28
Transition Program	0	26
Rise (Crossroads)	4	0
Gate to College	69	0
6 th Grade Academy	27	0
NPS/HH	29	43
*Includes SDC	TOTAL(S)	7,076 <445>
	7,521	

SSC School District and Charter School Financial Projection Dartboard 2023-24 Governor's Budget

This version of the School Services of California Inc. (SSC) Financial Projection Dartboard is based on the 2023-24 Governor's Budget proposal. SSC has updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. SSC has also updated the Local Control Funding Formula (LCFF) factors. SSC relies on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF PLANNING FACTORS					
Factor	2022-23	2023-24 ¹	2024-25	2025-26	2026-27
Department of Finance Statutory COLA	6.56%	8.13%	3.54%	3.31%	3.23%
Planning COLA	6.56%	8.13%	3.54%	3.31%	3.23%

LCFF GRADE SPAN FACTORS FOR 2023-24				
Entitlement Factors per ADA*	TK-3	4-6	7-8	9-12
2022-23 Base Grants	\$9,166	\$9,304	\$9,580	\$11,102
Statutory COLA of 8.13%	\$745	\$756	\$779	\$903
2023-24 Base Grants	\$9,911	\$10,060	\$10,359	\$12,005
Grade Span Adjustment Factors	10.4%	–	–	2.6%
Grade Span Adjustment Amounts	\$1,031	–	–	\$312
2023-24 Adjusted Base Grants ²	\$10,942	\$10,060	\$10,359	\$12,317
Transitional Kindergarten (TK) Add-On ³	\$3,042	–	–	–

*Average daily attendance (ADA)

OTHER PLANNING FACTORS						
Factors		2022-23	2023-24	2024-25	2025-26	2026-27
California CPI		6.00%	3.44%	2.77%	2.49%	2.74%
California Lottery	Unrestricted per ADA	\$170	\$170	\$170	\$170	\$170
	Restricted per ADA	\$67	\$67	\$67	\$67	\$67
Mandate Block Grant (District)	Grades K-8 per ADA	\$34.94	\$37.78	\$39.12	\$40.41	\$41.72
	Grades 9-12 per ADA	\$67.31	\$72.78	\$75.36	\$77.85	\$80.36
Mandate Block Grant (Charter)	Grades K-8 per ADA	\$18.34	\$19.83	\$20.53	\$21.21	\$21.90
	Grades 9-12 per ADA	\$50.98	\$55.12	\$57.07	\$58.96	\$60.86
Interest Rate for Ten-Year Treasuries		3.78%	3.23%	2.79%	2.70%	2.80%
CalSTRS Employer Rate ⁴		19.10%	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate ⁴		25.37%	27.00%	28.10%	28.80%	29.20%
Unemployment Insurance Rate ⁵		0.50%	0.20%	0.20%	0.20%	0.20%
Minimum Wage ⁶		\$15.50	\$16.00	\$16.40	\$16.80	\$17.20

STATE MINIMUM RESERVE REQUIREMENTS	
Reserve Requirement	District ADA Range
The greater of 5% or \$75,000	0 to 300
The greater of 4% or \$75,000	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 and higher

¹Applies to Special Education, Child Nutrition, State Preschool, Foster Youth, Mandate Block Grant, Adults in Correctional Facilities Program, Charter School Facility Grant Program, American Indian Education Centers and the American Indian Early Childhood Education.

²Additional funding is provided for students who are designated as eligible for free or reduced-price meals, foster youth, and English language learners. A 20% augmentation is provided for each eligible student with an additional 65% for each eligible student beyond the 55% identification rate threshold.

³Funding is based on TK ADA only and is in addition to the adjusted base grant amount. Further, the funding is adjusted by statutory COLA each year.

⁴California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) rates are subject to change based on determination by the respective governing boards.

⁵Unemployment rate in 2022-23 is final based on the 2021-22 Enacted Budget, and the subsequent years' rates are subject to actual experience of the pool and will be calculated in accordance with California Unemployment Insurance Code Section 823(b)(2).

⁶Minimum wage rates are effective January 1 of the respective year.



**CALIFORNIA COUNTY
SUPERINTENDENTS**

The Common Message

2022-23 Second Interim Report

BASC

Business and Administration
Services Committee

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Arts, Music and Instructional Materials Discretionary Block Grant	Mike Simonson, San Diego	Scott Price, Riverside
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California Association of School Business Officials
California Collaborative for Educational Excellence
California Department of Education
California Department of Finance
California Public Employees' Retirement System
California State Teachers' Retirement System
California State Board of Education
California School Boards Association
California School Information Services
Capitol Advisors
Fiscal Crisis and Management Assistance Team
K-12 High Speed Network
National Forest Counties and Schools Coalition
School Services of California
Small School Districts' Association
Statewide LEC Co-chairs
WestEd

Sonoma County LEAs should read SCOE Biz Bulletin 23-14 dated February 7, 2023. Information included should be used in conjunction with the Common Message in preparation and submission of the 2022-23 Second Interim Report.

Background

Since May 2008, county office chief business officials have crafted common messages to give guidance to districts on assumptions for budget and interim reports. The goal of the Business and Administration Steering Committee (BASC) is to provide county office chief business officials with a consistent message, based on assumptions used by the California Department of Finance (DOF), which can be used in providing guidance to school districts.

The BASC would like to thank the DOF, the State Board of Education, the California Department of Education (CDE) the Fiscal Crisis and Management Assistance Team (FCMAT), as well as our colleagues in education listed in the sources section, for providing BASC and our local educational agencies (LEAs) the most up-to-date information at the time of writing.

Purpose: The BASC Common Message is intended as guidance and recommendations to county offices of education (COEs). Each COE will tailor the guidance to the unique circumstances of the LEAs in their county. Even within a county, COE situational guidance may vary considerably based on the educational, fiscal and operational characteristics of a particular district. Districts and other entities seeking to understand the guidance applicable to a particular LEA should refer to the information released by the COE in the county where the LEA is located. For Sonoma County guidance please read SCOE Biz 23-14.

Key Guidance Based on Governor's Budget Proposal

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

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

- \$300 million (ongoing) to create an LCFF Equity Multiplier intended to close opportunity gaps
- \$855 million (ongoing) to implement the second year of transitional kindergarten (TK) expansion
- \$175.3 million (ongoing) to support an 8.13% COLA for California State Preschool Program reimbursement rates
- \$250 million (one-time) to expand the number of high-poverty schools participating in the Literacy Coaches and Reading Specialist Grant Program
- \$100 million (one-time) for LEAs to provide high school seniors with

cultural enrichment experiences

- \$301.7 million (ongoing) for Child Care and Development Programs and \$1.5 million (ongoing) for the Child and Adult Care Food Program to support an 8.13% COLA

The 2023-24 Governor's Budget acknowledges the passage of Proposition 28 (The Arts and Music in Schools—Funding Guarantee and Accountability Act) and provides approximately \$941 million for this purpose. But in turn, the Budget proposal pulls back \$1.2 billion from the Arts, Music and Instructional Materials Discretionary Block Grant that was included in the Budget Act of 2022, reducing the grant from approximately \$3.5 billion to approximately \$2.3 billion.

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

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

The Governor's Budget proposes an increase of \$3.5 million (ongoing) for all middle and high schools to maintain at least two doses of naloxone hydrochloride, or another medication to reverse an opioid overdose, on campus for emergency aid. Many LEAs have taken steps to address student health and safety in this area. These funds are intended to recognize the ongoing need for medication, emergency preparedness and training around drug abuse.

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

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

Moreover, many LEAs continue to experience student absences and increased costs because of COVID-19 and long-term declining enrollment. While the Average Daily Attendance (ADA) Loss Mitigation adjustment included in last year's budget trailer bill permitted the 2019-20 attendance yield to be used to amend reported ADA in 2021-22, LEAs will not be able to amend reported ADA for 2022-23 or future years. However, the ADA Loss Mitigation adjusted 2021-22 ADA will be used in calculating the greater of the current year, prior year, or average ADA of the three most recent fiscal years to determine funded ADA for 2022-23, 2023-24 and 2024-25. In

addition, most COVID-19 fiscal relief funding (e.g., GEER, ESSER, In-Person Instruction, Expanded Learning Opportunities Grant) will expire on or before September 30, 2024. As a reminder, ESSER II and GEER II funding expire September 30, 2023.

Local Control Funding Formula

The Governor's 2023-24 proposed budget includes an 8.13% COLA to the LCFF that, when combined with growth adjustments, will result in \$4.2 billion additional LCFF funds. However, at the time of the Budget proposal, two data points were still outstanding that are needed to calculate the final statutory COLA for 2023-24.

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

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

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

All LEAs should continue to develop multiple scenarios using all available options to ensure they are prepared for both best- and worst-case budgets and are better able to adapt to economic uncertainty.

Equity Multiplier and Local Control Accountability Plan

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

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

performance indicators on the California School Dashboard.

LCAP Carryover Requirement

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

Proposition 28 - Arts and Music Funding Guarantee

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

Arts, Music and Instructional Materials Discretionary Block Grant

The state's adopted budget for 2022-23 established the Arts, Music and Instructional Materials Discretionary Block Grant totaling \$3.6 billion. The 2023-24 Governor's Budget proposes a pull back of \$1.2 billion from this grant to fully fund the increases to LCFF. The first 50% of the grant was distributed to LEAs in November 2022, with the remaining 50% (approximately \$1.8 billion) scheduled to be released in May 2023. The Administration is not proposing urgency legislation to implement this proposal; however, the CDE may delay the second disbursement of grant funds until the Legislature acts on the proposal.

As a reminder, the grant requires LEAs' governing boards to approve expenditure plans consistent with the allowable uses of the grant. Given the proposed reduction in funding, LEAs should develop alternate budgets and expenditure plans. LEAs should also consider preparing alternate cash flow projections that reduce and/or remove the May 2023 disbursement of funds to plan for any potential cash needs.

Program Continuations

Transitional Kindergarten

The 2023-24 Budget proposal includes \$690 million to implement the second year of TK expansion, growing the program to include access to all children turning five between September 2 and April 2. In addition, \$165 million is proposed to support the second adult (certificated or classified) in each TK classroom to maintain the 12-to-1 student-to-adult ratio.

The previously anticipated reduction of the student-to-adult ratio to 10-to-1 will not occur in 2023-24. Full implementation of universal TK is expected in 2025-26.

Preschool

The Budget proposes \$485 million to increase State Preschool Program enrollment of students eligible for adjustment factors, including students with disabilities, dual language learners, childhood mental health and three year olds. With this funding comes the requirement for State Preschool Providers to provide additional supportive services for dual language learners and to serve at least 7.5% of students who have disabilities by July 1, 2023, and 10% by July 1, 2024.

Expanded Learning Opportunities Program

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

Special Education

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

- Limiting the amount of additional funding Special Education Local Plan Areas (SELPAs) are allowed to retain for non-direct student services before allocation to member LEAs. SELPAs will be required to allocate at least the same amount they allocated in 2022-23, increased by the 8.13% COLA, to their member LEAs in 2023-24.
- Extending the moratorium on creation of new single-district SELPAs by an additional two years to June 30, 2026.
- Requiring the posting of each SELPA's annual local plan on the CDE's website.

School Nutrition

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

School Facilities

The Budget proposes to decrease the 2023-24 planned support of the School Facility Program by \$100 million, from approximately \$2.1 billion to approximately \$2.0 billion, and to delay the 2023-24 planned \$550 million investment in the California Preschool, Transitional Kindergarten and Full-Day Kindergarten Facilities Grant Program to 2024-25.

Planning Factors for 2022-23 and MYPs

Key planning factors for LEAs to incorporate into their 2022-23 second interim reporting and multiyear projections are listed below and are based on the latest information available at the time of writing.

Planning Factor	2022-23	2023-24	2024-25
Cost of Living Adjustment (COLA)			
LCFF COLA	6.56%	8.13%	3.54%
LCFF Investment	6.70%		
Grade Span Adjustment			
TK-3	10.40%		
9-12	2.60%		
Special Education COLA	6.56%	8.13%	3.54%
Employer Benefit Rates			
CalSTRS	19.10%	19.10%	19.10%
CalPERS-Schools	25.37%	27.00%	28.10%
State Unemployment Insurance	0.50%	0.50%	0.50%
Lottery			
Unrestricted per ADA	\$170	\$170	\$170
Proposition 20 per ADA	\$67	\$67	\$67
Minimum Wage	\$15.50*	\$16.00**	\$16.40***
Universal Transitional Kindergarten/ADA LCFF add-on for the 12-to-1 student-to- adult ratio	\$3,042	\$3,289	\$3,405

Mandated Block Grant			
Districts			
K-8 per ADA	\$34.94	\$37.78	\$39.12
9-12 per ADA	\$67.31	\$72.78	\$75.36
Charters			
K-8 per ADA	\$18.34	\$19.83	\$20.53
9-12 per ADA	\$50.98	\$55.12	\$57.07

*Effective January 1, 2023.

**Effective January 1, 2024.

***Effective January 1, 2025.

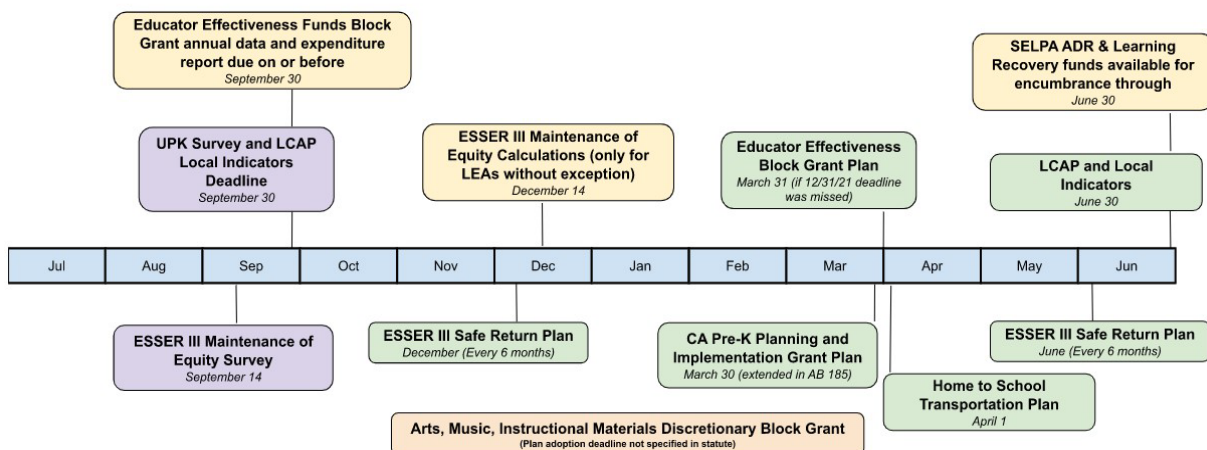
Plan Requirements

The Riverside County Office of Education has created “[2022 – 2023 Plans, Templates, and Statutory Deadlines](#),” a 20-page comprehensive summary of required plans and timelines that affect most LEAs. This document is available at <https://bit.ly/RCOE-PTSD>. The timeline below shows major required plans for the 2022-23 year.

Please see SCOE’s version of the [2022-23 Plans, Templates and Deadlines Master Calendar](#) for more information.

2022-23 Plans, Templates, and Statutory Deadlines

Section 1: Timeline for 2022-2023



Reserves / Reserve Cap

Deposits to and withdrawals from the PSSSA are formula-driven and reliant on trends in state General Fund revenues that are inclusive of capital gains. The Governor’s Budget revises prior-year deposits based on updated revenues and projects a required \$365 million deposit in 2023-24. The revised and projected deposits will result in an estimated account balance at the end of 2022-23 of \$8.5 billion, approximately \$1 billion less than the \$9.5 billion estimated in the 2022-23 enacted budget.

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

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

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

Request for Allowance of Attendance Due to Emergency Conditions

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

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

Assembly Bill (AB) 130 (2021) added EC Section 46393 which requires LEAs to certify that they have a plan for offering independent study (in compliance with EC Section 51744 et al.) to students when submitting a Form J-13A request for any event occurring after September 1,

2021. The CDE has developed a [Certification Form for Independent Study](#) that must be signed with a wet signature by the School District Superintendent, Charter School Administrator or County Superintendent (or designee). LEAs must certify that their independent study plan complies with offering independent study within 10 days of the first day of an emergency school closure or material decrease in attendance pursuant to EC sections 41422 and 46392.

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

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

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

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

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

Example: An LEA that has two unused emergency days and that submits a Form J-13A request for a five-day school closure that meets all the requirements would receive a Form J-13A approval for only three days.

- Include the school's/LEA's academic calendar(s) with the request as supporting documentation that shows the closure days and any emergency days

LEAs are advised to confer with their local COE, but the submission process is typically the following:

Step 1: LEA Prepares Submittal

- Complete all applicable sections of Form J-13A
- Include Certification Form for Independent Study
- Include a copy of the independent study plan (EC Section 46393 (b)(1)(c))

- Include supporting documentation that describes the emergency necessitating a school closure – e.g., Local/Governor’s Declaration of a State of Emergency
- Include a copy of the school calendar(s)

Step 2: Affidavit (Section E of Form J-13A)

- Write all governing board member names in the left-hand column and obtain wet signatures from a majority of the board in the right-hand column. Governing board signatures must be witnessed. The witness completes the bottom of Section E, Part I
- LEA submits to oversight agency
 - Districts submit original hard copy, blue ink, completed Form J-13A and Certification Form for Independent Study and supporting documentation to the COE
 - Charter schools submit original hard copy, blue ink, completed Form J-13A and Certification Form for Independent Study and supporting documentation to the charter school authorizer’s superintendent. The superintendent then completes Part II and submits all documentation to the COE
 - COEs submit original, blue ink, completed Form J-13A and Certification Form for Independent Study and supporting documentation directly to CDE

Step 3: COE Submits to CDE

- COE completes Section E, Part III
- COE submits original hard copy Form J-13A and all required documentation to the CDE School Fiscal Services Division (preferably by certified mail, but not required)
- CDE reviews the request and informs the LEA of approval or denial via email and letter to all contacts specified on the Form J-13A

LEAs should review the updated CDE Form J-13A Frequently Asked Question listing at <https://www.cde.ca.gov/fg/aa/pa/formj13afaq.asp>. The CDE recently hosted a webinar to provide an overview of the procedures that allow LEAs to obtain credit for days and minutes lost to emergency closure and material decreases in attendance through submittal of a Request for Allowance of Attendance Due to Emergency Conditions – Form J-13A. The presentation deck is available at <https://www.cde.ca.gov/fg/aa/pa/documents/webinarformj13a.pdf>.

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

The Governor declared a State of Emergency (SOE) for the State of California on Wednesday, January 4, 2023, due to “Bomb Cyclone” conditions. The SOE applies to all counties in California

and is effective from December 27, 2023, until it is formally rescinded by the Governor. As such, any loss of attendance because of the “Bomb Cyclone” conditions outlined in the SOE is considered a material decrease.

If an LEA located in California experienced a school closure or material decrease due to the conditions outlined in the SOE, the LEA must select the box in Section A, Part III of Form J-13A, to indicate that the request dates are associated with an SOE.

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

For requests submitted due to COVID-19, the Governor’s SOE along with a detailed explanation of the nature of the emergency on the Form J-13A is sufficient until the SOE expires on February 28, 2023. After the expiration of the SOE, a Form J-13A request submitted due to COVID-19 will require signed documentation from the local county health department to substantiate the request. In addition, if the request is submitted for a material decrease, the attendance recorded on the date(s) of emergency following the expiration of the SOE must be 90% or less of normal attendance.

Summary

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

PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT

GENERAL FUND 01

FISCAL YEAR 2022-23

SECOND INTERIM REPORT

BUDGET REVISION #2

	UNRESTRICTED				Comments
	Adopted Budget 22-23 6/28/2022 (A)	BUDGET REVISION #1 12/13/2022 (B)	BUDGET REVISION #2 3/14/2023 (C)	Variance (C) - (B) (D)	
	7019	7017		(7,017)	FUNDED ADA
BEGINNING FUND BALANCE:	\$11,014,469	\$12,397,325	\$12,397,323	(\$2)	
REVENUES					
Local Control Funding Formula (LCFF)					
8011 State Aid	\$36,168,789	\$31,947,346	\$30,900,922	(\$1,046,424)	Update LCFF Calcs including all internal charters for P1 ADA based on 3-year averages, etc. for each LEA updated Unduplicated Counts per (CALPADS) Certified
8012 Education Protection Account	\$1,752,034	\$7,304,122	\$6,557,687	(\$746,435)	
8019 State Aid - Prior Year	\$92,000	\$92,000	\$92,000	\$0	
8021 Homeowners Exemptions	\$230,000	\$218,002	\$218,002	\$0	
8029 Other In-Lieu Taxes	\$0	\$0	\$0	\$0	
8041 Secured	\$35,500,000	\$37,074,831	\$37,074,831	\$0	
8042 Unsecured	\$1,325,000	\$1,365,086	\$1,365,086	\$0	
8043 Prior Year Taxes	\$0	(\$311,856)	(\$311,856)	\$0	
8044 Supplemental	\$1,100,000	\$1,494,900	\$1,494,900	\$0	
8045 ERAF	\$3,600,000	\$3,759,446	\$3,759,446	\$0	
8047 Community Redevelopment Funds	\$900,000	\$452,000	\$2,492,887	\$2,040,887	Adj per County Tax Info
8082 Other In-Lieu Taxes	\$0	\$0	\$0	\$0	
8091 All Other LCFF Transfers	\$0	\$0	\$0	\$0	
8096 Transfers to Charter School-In Lieu Tax	(\$1,527,550)	(\$1,464,300)	(\$1,441,996)	\$22,304	Per LCFF Calcs for Live Oak Charter
8097 Property Tax Transfers	\$0	\$0	\$0	\$0	
Total LCFF	\$79,140,273	\$81,931,577	\$82,201,909	\$270,332	Net change in LCFF
Federal Revenues					
8181 Spec Ed Entitlement (IDEA)	\$0	\$0	\$0	\$0	
8182 Spec Ed Discretionary Grant	\$0	\$0	\$0	\$0	
8290 All Other Federal Revenue	\$0	\$0	\$0	\$0	
Total Federal Revenues	\$0	\$0	\$0	\$0	
State Revenues					
8520 Child Nutrition	\$0	\$0	\$0	\$0	
8550 Mandated Cost Reimbursements	\$319,009	\$319,009	\$320,134	\$1,125	Per current estimates
8560 Lottery (Non-Prop 20)	\$1,243,000	\$1,244,153	\$1,264,021	\$19,868	Prior Year (PY)
8590 All Other State Revenues	\$24,000	\$24,000	\$24,000	\$0	
Total State Revenues	\$1,586,009	\$1,587,162	\$1,608,155	\$20,993	
Local Revenues					
8621 Parcel Tax	\$0	\$0	\$0	\$0	
8650 Leases and Rentals	\$125,000	\$125,000	\$125,000	\$0	
8660 Interest Earnings	\$204,000	\$263,500	\$263,500	\$0	
8675 Transportation Fees	\$0	\$0	\$0	\$0	
8677 Interagency Services Between LEAs	\$432,900	\$432,900	\$432,900	\$0	
8689 All Other Fees & Contracts	\$24,000	\$24,000	\$24,000	\$0	
8699 Other Local Revenues	\$114,939	\$289,866	\$404,182	\$114,316	Local Donations
8792 Transfer of Apportionment from COE	\$0	\$0	\$0	\$0	
Total Local Revenues	\$900,839	\$1,135,266	\$1,249,582	\$114,316	
TOTAL REVENUES	\$81,627,121	\$84,654,005	\$85,059,646	\$405,641	
OTHER FINANCING SOURCES					
8919 All Other Interfund Transfers In	\$0	\$0	\$0	\$0	
8972 Proceeds from Capital Leases	\$0	\$0	\$0	\$0	
8980 Contributions to Restricted Prgs	(\$17,660,752)	(\$17,592,815)	(\$17,571,082)	\$21,733	Adj contribution to Special Education
8998 Section 12.4 Tsf of Restricted Pr	\$0	\$0	\$0	\$0	
Total Other Financing Sources	(\$17,660,752)	(\$17,592,815)	(\$17,571,082)	\$21,733	
TOTAL REVENUES & OTHER SOURCES	\$63,966,369	\$67,061,190	\$67,488,564	\$427,374	

PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT

GENERAL FUND 01

FISCAL YEAR 2022-23

SECOND INTERIM REPORT

BUDGET REVISION #2

EXPENDITURES

		UNRESTRICTED				Comments
		Adopted	BUDGET	BUDGET	Variance	
		Budget 22-23	REVISION #1	REVISION #2		
		6/28/2022	12/13/2022	3/14/2023	(C) - (B)	
		(A)	(B)	(C)	(D)	
Certificated Salaries						
1100	Certificated Instructional	\$24,612,825	\$25,028,902	\$25,045,351	\$16,449	Step & Column and staffing
1200	Certificated Support	\$1,417,500	\$1,412,652	\$1,403,886	(\$8,766)	Step & Column and staffing
1300	Administrative	\$3,974,975	\$3,823,386	\$3,826,500	\$3,114	Step & Column and staffing
1900	Other Certificated	\$48,980	\$48,900	\$49,347	\$447	Step & Column and staffing
Total Certificated Salaries		\$30,054,280	\$30,313,840	\$30,325,084	\$11,244	
Classified Salaries						
2100	Instructional Assist	\$376,827	\$441,770	\$464,447	\$22,677	Per staffing and retro adjustments
2200	Classified Support	\$2,983,116	\$3,420,772	\$3,463,470	\$42,698	Per staffing and retro adjustments
2300	Administrative	\$784,200	\$784,200	\$726,192	(\$58,008)	Adjust for vacancies
2400	Clerical Salaries	\$3,267,480	\$3,635,775	\$3,814,141	\$178,366	Adj Sub costs; Retro & reclassification
2900	Other Classified	\$1,542,045	\$1,653,735	\$1,706,123	\$52,388	Per staffing and retro adjustments
Total Classified Salaries		\$8,953,668	\$9,936,252	\$10,174,373	\$238,121	
Employee Benefits						
3100	STRS	\$5,663,240	\$5,692,506	\$5,704,256	\$11,750	Adjust per staffing and STRS Rate
3200	PERS	\$2,179,346	\$2,367,201	\$2,434,887	\$67,686	Adj per staffing,CSEA Retro
3300	OASDI/Medicare	\$1,145,071	\$1,225,503	\$1,226,839	\$1,336	Adj per staffing,CSEA Retro
3400	Health & Welfare	\$6,410,088	\$6,548,460	\$6,460,501	(\$87,959)	Adjust per staffing
3500	State Unemployment Ins	\$197,213	\$194,593	\$194,569	(\$24)	Adjust per staffing
3600	Workers Comp	\$780,110	\$769,233	\$769,148	(\$85)	Adjust per staffing
3700	Retiree Benefits	\$18,000	\$18,000	\$18,000	\$0	
3900	Cash In Lieu/Other	\$32,800	\$27,784	\$27,845	\$61	Adj per current estimates
Total Employee Benefits		\$16,425,868	\$16,843,280	\$16,836,045	(\$7,235)	
Materials & Supplies						
4100	Approved Textbooks & Core Curr	\$109,770	\$118,468	\$118,217	(\$251)	Adj per site budgets
4200	Books & Reference Materials	\$120,708	\$121,472	\$135,744	\$14,272	Adj per site budgets
4300	Materials & Supplies	\$1,525,313	\$1,974,460	\$2,151,041	\$176,581	Adj per site budgets and local donations
4400	Non-Capital Furniture & Equip	\$153,071	\$153,228	\$154,916	\$1,688	Adj per current est & Custodial Equip
Total Materials & Supplies		\$1,908,862	\$2,367,628	\$2,559,918	\$192,290	
Services & Other Operating Exp						
5100	Sub-Agreements over \$25K	\$1,000,200	\$1,000,200	\$1,000,200	\$0	
5200	Travel & Conferences (Mileage)	\$88,665	\$93,032	\$101,089	\$8,057	Adj per current estimates
5300	Dues & Memberships	\$28,468	\$28,416	\$28,616	\$200	Adj per current estimates
5400	Insurance	\$1,192,000	\$1,142,578	\$1,142,578	\$0	
5500	Utilities	\$1,600,501	\$1,704,001	\$1,873,539	\$169,538	Adj per current est increases in PGE
5600	Rentals, Leases & Repairs	\$282,015	\$319,945	\$343,346	\$23,401	Adj per current estimates copiers, etc
5700	Direct Cost Transfers	(\$383,738)	(\$378,159)	(\$378,558)	(\$399)	Adj per current estimates
5800	Professional Consulting/Other Operatin	\$24,624	\$35,621	\$23,461	(\$12,160)	Site budget and local donations
5802-5809	Special Education Contracts	\$0	\$0	\$0	\$0	
5810-5811	Non-Public Sch/Agency (NPS-NPA)	\$0	\$0	\$0	\$0	
5813	Non-Capital A/E Fees	\$0	\$0	\$0	\$0	
5814	Inspections	\$2,000	\$2,000	\$2,000	\$0	
5817/8	SCOE CONTRACTS	\$83,000	\$83,000	\$76,000	(\$7,000)	Adj per current estimates SCOE
5821	Audit Costs	\$51,000	\$51,000	\$51,000	\$0	
5822	Election Costs	\$45,000	\$2,000	\$2,000	\$0	
5823	Legal Fees	\$167,500	\$167,500	\$172,000	\$4,500	Per current estimates
5824	Repayment of Apportionment	\$0	\$0	\$0	\$0	
5825	Advertisement costs	\$14,314	\$14,700	\$14,200	(\$500)	Per current estimates
5830	Professional Consulting Services	\$30,500	\$35,810	\$36,310	\$500	Per current estimates
5839	Other Fees	\$150,881	\$155,723	\$159,888	\$4,165	Adj per current est. Postage Meter
5840	Computer Tech Related Services	\$7,200	\$7,400	\$7,400	\$0	
5845	Field Trips	\$2,320	\$43,677	\$108,449	\$64,772	Site budget and local donations
5849	Other Contract Services	\$392,627	\$434,168	\$569,589	\$135,421	Site Contracts; supplemental contracts
5850	Other Operating Expenditures	\$60,600	\$61,600	\$72,512	\$10,912	BTSA Contracts
5860-65	Other Employment Costs	\$31,435	\$32,635	\$32,550	(\$85)	Adjust for fingerprinting costs

PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT
GENERAL FUND 01
FISCAL YEAR 2022-23

SECOND INTERIM REPORT

EXPENDITURES

		UNRESTRICTED				Comments
		Adopted	BUDGET	BUDGET	Variance	
		Budget 22-23 6/28/2022 (A)	REVISION #1 12/13/2022 (B)	REVISION #2 3/14/2023 (C)	(C) - (B) (D)	
5870	Damages, Claims, Losses	\$0	\$0	\$0	\$0	
5880	Other Administrative Charges	\$0	\$0	\$0	\$0	
5900	Communications/Telephone	\$252,398	\$252,432	\$252,636	\$204	Adj per current estimates
Total Services and Other Operating Exp		\$5,123,510	\$5,289,279	\$5,690,805	\$401,526	
Capital Outlay						
6100	Land Improvements	\$0	\$0	\$0	\$0	
6200	Building Improvements	\$0	\$0	\$0	\$0	
6400	Capital Equipment	\$0	\$0	\$10,000	\$10,000	
6500	Capital Equipment Replace	\$91,800	\$91,800	\$88,454	(\$3,346)	
Total Capital Outlay		\$91,800	\$91,800	\$98,454	\$6,654	
Indirect/Direct Cost						
7141	Other Tuition, ExCost/PmtDist	\$0	\$0	\$0	\$0	
7142	Other Tuition-Excess Cost to COE	\$5,732	\$5,732	\$5,732	\$0	
7211	Tsf of Pass-thru Revenues Charters	\$0	\$0	\$0	\$0	
7310	Indirect Cost GF	(\$977,133)	(\$1,483,339)	(\$1,443,681)	\$39,658	Indirect rate @ 5.22%
7350	Indirect Cost - InterFund	(\$194,302)	(\$204,334)	(\$204,334)	\$0	Indirect rate FD 11/13
7370	Direct Support Cost Inter Fund	\$0	\$0	\$0	\$0	
Total Indirect		(\$1,165,703)	(\$1,681,941)	(\$1,642,283)	\$39,658	
TOTAL EXPENDITURES		\$61,392,285	\$63,160,138	\$64,042,396	\$882,258	
OTHER FINANCING USES						
7438	Debt Service - Principal	\$0	\$0	\$0	\$0	
7439	Debt Service - Interest	\$0	\$0	\$0	\$0	
7615	Transfer to Def Maintenance	\$0	\$0	\$0	\$0	
7619	All Other Inter-Fd Transfers	\$0	\$0	\$0	\$0	
Total Financing Uses:		\$0	\$0	\$0	\$0	
TOTAL EXPENDITURES & OTHER USES		\$61,392,285	\$63,160,138	\$64,042,396	\$882,258	
EXCESS OF REVENUES OVER EXPENSE		\$2,574,084	\$3,901,052	\$3,446,168	(\$454,884)	
COMPONENTS OF END FUND BALANCE						
NON-SPENDABLE:						
	Revolving Cash	\$30,200	\$30,200	\$30,200	\$0	
	Stores Inventory	\$0	\$0	\$0	\$0	
	Prepaid Expenditures	\$0	\$0	\$0	\$0	
RESTRICTED		\$0	\$0	\$0	\$0	
COMMITTED		\$0	\$0	\$0	\$0	
ASSIGNED						
Board Designated:						
	2% REU	\$2,171,655	\$2,812,502	\$2,833,676	\$21,174	
	One-time Pension Contingency	\$0	\$0	\$0	\$0	
	South County Consortium SOCC	\$1,116,819	\$1,116,819	\$1,342,305	\$225,486	SOCC reserves
	Local Site Donations	\$0	\$0	\$0	\$0	
	Curriculum Adoptions	\$0	\$0	\$0	\$0	
UNASSIGNED						
	Reserve for Economic Uncertainties Available	\$3,257,482	\$4,218,753	\$4,250,514	\$31,761	3% State Required Reserve
		\$7,012,397	\$8,120,103	\$7,386,796	(\$733,306)	
TOTAL ENDING FUND BALANCE:		\$13,588,553	\$16,298,377	\$15,843,491	(\$454,886)	\$1 variance due to rounding

Note: \$1 variances due to rounding.

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PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT

GENERAL FUND 01

FISCAL YEAR 2022-23

SECOND INTERIM REPORT

	RESTRICTED				Comments
	Adopted Budget 22-23 6/28/2022 (A)	BUDGET REVISION #1 12/13/2022 (B)	BUDGET REVISION #2 3/14/2023 (C)	Variance (C) - (B) (D)	
	7019	7017		(7017)	
BEGINNING FUND BALANCE:	\$250,000	\$13,602,957	\$13,602,957	\$0	
REVENUES					
Local Control Funding Formula (LCFF)					
8011 State Aid	\$0	\$0	\$0	\$0	
8012 Education Protection Account	\$0	\$0	\$0	\$0	
8019 State Aid - Prior Year	\$0	\$0	\$0	\$0	
8021 Homeowners Exemptions	\$0	\$0	\$0	\$0	
8029 Other In-Lieu Taxes	\$0	\$0	\$0	\$0	
8041 Secured	\$0	\$0	\$0	\$0	
8042 Unsecured	\$0	\$0	\$0	\$0	
8043 Prior Year Taxes	\$0	\$0	\$0	\$0	
8044 Supplemental	\$0	\$0	\$0	\$0	
8045 ERAF	\$0	\$0	\$0	\$0	
8047 Community Redevelopment Funds	\$0	\$0	\$0	\$0	
8082 Other In-Lieu Taxes	\$0	\$0	\$0	\$0	
8091 All Other LCFF Transfers	\$0	\$0	\$0	\$0	
8096 Transfers to Charter School-In Lieu Tax	\$0	\$0	\$0	\$0	
8097 Property Tax Transfers	\$1,490,000	\$1,490,000	\$1,647,427	\$157,427	Per SELPA (AB602)
Total LCFF	\$1,490,000	\$1,490,000	\$1,647,427	\$157,427	
Federal Revenues					
8181 Spec Ed Entitlement (IDEA)	\$1,707,000	\$1,707,000	\$1,771,242	\$64,242	Per SELPA (AB602)
8182 Spec Ed Discretionary Grant	\$220,000	\$220,000	\$220,000	\$0	
8290 All Other Federal Revenue	\$4,652,174	\$6,439,562	\$6,645,900	\$206,338	Title I; ESSER III Summer Prg
Total Federal Revenues	\$6,579,174	\$8,366,562	\$8,637,142	\$270,580	
State Revenues					
8520 Child Nutrition	\$0	\$0	\$0	\$0	
8550 Mandated Cost Reimbursements	\$0	\$0	\$0	\$0	
8560 Lottery (Prop 20)	\$348,000	\$354,980	\$354,980	\$0	
8590 All Other State Revenues	\$8,491,610	\$23,655,741	\$22,755,618	(\$900,123)	Adj CTE Pending CY Award
Total State Revenues	\$8,839,610	\$24,010,721	\$23,110,598	(\$900,123)	
Local Revenues					
8621 Parcel Tax	\$1,980,000	\$1,980,000	\$1,980,000	\$0	
8625 Community Redevelopment Funds	\$0	\$0	\$0	\$0	
8660 Interest Earnings	\$0	\$200	\$2,000	\$1,800	Preschool grant
8675 Transportation Fees	\$0	\$0	\$0	\$0	
8677 Interagency Services Between LEA	\$2,474,967	\$2,474,967	\$2,452,391	(\$22,576)	Adj SOCC Billback
8689 All Other Fees & Contracts	\$535,000	\$550,000	\$550,000	\$0	
8699 Other Local Revenues	\$577,999	\$3,861,746	\$4,088,629	\$226,883	Athletics: & PTE/Booster, etc
8792 Transfer of Apportionment from CO	\$3,535,000	\$3,535,000	\$3,977,882	\$442,882	Per SELPA (AB602)
Total Local Revenues	\$9,102,966	\$12,401,913	\$13,050,902	\$648,989	
TOTAL REVENUES	\$26,011,750	\$46,269,196	\$46,446,069	\$176,873	
OTHER FINANCING SOURCES					
8919 All Other Interfund Transfers In	\$0	\$0	\$21,291	\$21,291	FPM tsf of PY Title I Expense
8972 Proceeds from Capital Leases	\$0	\$0	\$0	\$0	
8980 Contributions to Restricted Prgs	\$17,660,752	\$17,592,815	\$17,571,082	(\$21,733)	Contribution to Special Education
8998 Section 12.4 Tsf of Restricted Pr	\$0	\$0	\$0	\$0	
Total Other Financing Sources	\$17,660,752	\$17,592,815	\$17,592,373	(\$442)	
TOTAL REVENUES & OTHER SOURCES	\$43,672,502	\$63,862,011	\$64,038,442	\$176,431	

PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT

GENERAL FUND 01

FISCAL YEAR 2022-23

SECOND INTERIM REPORT

	RESTRICTED				Comments
	Adopted	BUDGET	BUDGET	Variance	
	Budget 22-23 6/28/2022 (A)	REVISION #1 12/13/2022 (B)	REVISION #2 3/14/2023 (C)		
EXPENDITURES				(C) - (B) (D)	
Certificated Salaries					
1100 Certificated Instructional	\$8,662,777	\$8,714,050	\$8,994,615	\$280,565	Per current Staffing
1200 Certificated Support	\$1,859,278	\$1,859,353	\$1,767,715	(\$91,638)	Per current Staffing
1300 Administrative	\$1,380,100	\$1,329,068	\$1,488,982	\$159,914	Adj for Position Cont/Duplicate
1900 Other Certificated	\$59,400	\$268,950	\$268,950	\$0	
Total Certificated Salaries	\$11,961,555	\$12,171,421	\$12,520,262	\$348,841	
Classified Salaries					
2100 Instructional Assist	\$3,181,200	\$3,235,362	\$2,999,994	(\$235,368)	TSF Vacancies to NPA SOCC
2200 Classified Support	\$1,613,613	\$1,699,732	\$1,790,685	\$90,953	CSEA Retro
2300 Administrative	\$942,813	\$849,540	\$812,298	(\$37,242)	TSF OT & LMFT to Object 2900
2400 Clerical Salaries	\$435,100	\$489,469	\$499,304	\$9,835	CSEA Retro
2900 Other Classified	\$1,700,671	\$2,105,072	\$2,145,986	\$40,914	CSEA Retro & OT/ LMFT < 2300
Total Classified Salaries	\$7,873,397	\$8,379,175	\$8,248,267	(\$130,908)	
Employee Benefits					
3100 STRS	\$7,763,573	\$7,838,148	\$7,869,227	\$31,079	Per current staffing
3200 PERS	\$1,956,241	\$2,001,380	\$1,924,781	(\$76,599)	Per current staffing
3300 OASDI/Medicare	\$779,512	\$812,641	\$800,614	(\$12,027)	Per current staffing
3400 Health & Welfare	\$3,437,784	\$3,262,815	\$3,144,482	(\$118,333)	Per current staffing
3500 State Unemployment Ins	\$100,830	\$101,326	\$101,162	(\$164)	Per current staffing
3600 Workers Comp	\$395,698	\$400,139	\$400,798	\$659	Per current staffing
3700 Retiree Benefits	\$0	\$0	\$0	\$0	
3900 Cash In Lieu/Other	\$16,363	\$18,118	\$18,288	\$170	Per current staffing
Total Employee Benefits	\$14,450,001	\$14,434,567	\$14,259,352	(\$175,215)	
Materials & Supplies					
4100 Approved Textbooks & Core Curr	\$349,045	\$1,187,433	\$1,202,335	\$14,902	Prop 20 Lottery Textbooks
4200 Books & Reference Materials	\$52,280	\$75,127	\$83,405	\$8,278	Prop 20 Lottery
4300 Materials & Supplies	\$2,897,496	\$26,875,019	\$24,519,367	(\$2,355,652)	Reduce CTE; Tsf to 5100/5800
4400 Non-Capital Furniture & Equip	\$168,150	\$423,679	\$473,149	\$49,470	Carl Perkins and & CTEIG Grants
Total Materials & Supplies	\$3,466,971	\$28,561,258	\$26,278,256	(\$2,283,002)	
Services & Other Operating Exp					
5100 Sub-Agreements over \$25K	\$1,631,837	\$2,113,937	\$3,368,422	\$1,254,485	NPS/NPA & ELOP SUB Contracts
5200 Travel & Conferences (Mileage)	\$1,606,216	\$1,478,756	\$1,369,841	(\$108,915)	TSF Ed. Effect to 5830 & 4300
5300 Dues & Memberships	\$875	\$12,110	\$13,229	\$1,119	Athletics-Membership fees
5400 Insurance	\$0	\$0	\$0	\$0	
5500 Utilities	\$51,659	\$72,139	\$86,016	\$13,877	Per current estimates
5600 Rentals, Leases & Repairs	\$453,417	\$754,178	\$1,039,764	\$285,586	RRM Building and Grounds Repair
5700 Direct Cost Transfers	\$368,088	\$362,509	\$362,908	\$399	Per current estimates
5800 Professional Consulting/Other Ope	\$58,427	\$168,471	\$230,654	\$62,183	Site Contracts and Athletics
5802-5809 Special Education Contracts	\$1,419,600	\$766,000	\$848,542	\$82,542	NPA & SCOE Apec Ed Contracts
5810-5811 Non-Public Sch/Agency (NPS-NPA)	\$1,192,520	\$1,255,900	\$1,297,141	\$41,241	Per current NPS Placements
5813 Non-Capital A/E Fees	\$0	\$0	\$0	\$0	
5814 Inspections	\$45,590	\$45,590	\$45,590	\$0	
5817/8 SCOE CONTRACTS	\$0	\$0	\$0	\$0	
5821 Audit Costs	\$0	\$0	\$0	\$0	
5822 Election Costs	\$0	\$0	\$0	\$0	
5823 Legal Fees	\$45,500	\$45,500	\$45,500	\$0	
5824 Repayment of Apportionment	\$0	\$0	\$0	\$0	
5825 Advertisement costs	\$500	\$500	\$500	\$0	
5830 Professional Consulting Services	\$215,000	\$389,992	\$389,992	\$0	
5839 Other Fees	\$63,876	\$66,148	\$72,673	\$6,525	Athletics-Officials fees
5840 Computer Tech Related Services	\$0	\$0	\$0	\$0	
5845 Field Trips	\$0	\$21,410	\$89,770	\$68,360	Local Site Donations
5849 Other Contract Services	\$685,676	\$1,117,903	\$1,379,803	\$261,900	ELOP; Title II; SOCC; & RRM
5850 Other Operating Expenditures	\$30,000	\$30,000	\$90,500	\$60,500	Insurance
5860-65 Other Employment Costs	\$0	\$0	\$478	\$478	Per current estimates

PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT
GENERAL FUND 01
FISCAL YEAR 2022-23

SECOND INTERIM REPORT

	RESTRICTED				Comments
	Adopted Budget 22-23 6/28/2022 (A)	BUDGET REVISION #1 12/13/2022 (B)	BUDGET REVISION #2 3/14/2023 (C)	Variance (C) - (B) (D)	
EXPENDITURES (continued)					
5870 Damages, Claims, Losses	\$0	\$0		\$0	
5880 Other Administrative Charges	\$1,500	\$1,500	\$1,500	\$0	
5900 Communications/Telephone	\$11,035	\$11,035	\$11,185	\$150	Per current estimates
Total Services and Other Operating	\$7,881,316	\$8,713,578	\$10,744,008	\$2,030,430	
Capital Outlay					
6100 Land Improvements	\$0	\$844,213	\$993,005	\$148,792	Asphalt paving; Electric Bus Infr
6200 Building Improvements	\$361,075	\$591,003	\$659,900	\$68,897	RRM Exterior Paint/Roofing
6400 Capital Equipment	\$13,500	\$312,800	\$440,012	\$127,212	Bus Chargers, CTEIG;
6500 Capital Equipment Replace	\$120,512	\$1,888,615	\$1,969,657	\$81,042	M&O VAN Replacement
Total Capital Outlay	\$495,087	\$3,636,631	\$4,062,574	\$425,943	
Indirect/Direct Cost					
7141 Other Tuition, ExCost/PmtDist	\$0	\$0	\$0	\$0	
7142 Other Tuition-Excess Cost to COE	\$85,000	\$85,000	\$85,000	\$0	
7211 Tsf of Pass-thru Rev Charter	\$0	\$0	\$0	\$0	
7310 Indirect Cost GF	\$977,133	\$1,483,339	\$1,443,681	(\$39,658)	I/C @ 5.22% on categoricals
7350 Indirect Cost - InterFund	\$0	\$0	\$0	\$0	
7370 Direct Support Cost Inter Fund	\$0	\$0	\$0	\$0	
Total Indirect	\$1,062,133	\$1,568,339	\$1,528,681	(\$39,658)	
TOTAL EXPENDITURES	\$47,190,460	\$77,464,969	\$77,641,400	\$176,431	
OTHER FINANCING USES					
7438 Debt Service - Interest	\$0	\$0	\$0	\$0	
7439 Debt Service - Principle	\$0	\$0	\$0	\$0	
7615 Transfer to Def Maintenance	\$0	\$0	\$0	\$0	
7619 All Other Inter-Fd Transfers	\$0	\$0	\$0	\$0	
Total Financing Uses:	\$0	\$0	\$0	\$0	
TOTAL EXPENDITURES & OTHER USES	\$47,190,460	\$77,464,969	\$77,641,400	\$176,431	
EXCESS OF REVENUES OVER EXPENSE	(\$3,517,958)	(\$13,602,958)	(\$13,602,958)	\$0	
COMPONENTS OF END FUND BALANCE					
NON-SPENDABLE:					
Revolving Cash	\$0	\$0	\$0	\$0	
Stores Inventory	\$0	\$0	\$0	\$0	
Prepaid Expenditures	\$0	\$0	\$0	\$0	
RESTRICTED	(\$3,267,958)	(\$1)	(\$1)	\$0	
COMMITTED	\$0	\$0	\$0	\$0	
ASSIGNED					
Board Designated:					
2% REU	\$0	\$0	\$0	\$0	
One-time Mandated Costs	\$0	\$0	\$0	\$0	
South County Consortium SOCC	\$0	\$0	\$0	\$0	
Local Site Donations	\$0	\$0	\$0	\$0	
Curriculum Adoptions	\$0	\$0	\$0	\$0	
UNASSIGNED					
Reserve for Economic Uncertainties	\$0	\$0	\$0	\$0	
Available	\$0	\$0	\$0	\$0	
TOTAL ENDING FUND BALANCE:	(\$3,267,958)	(\$1)	(\$1)	\$3,267,957	

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PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT

GENERAL FUND 01

FISCAL YEAR 2022-23

SECOND INTERIM REPORT

	UNRESTRICTED/RESTRICTED				Comments
	Adopted Budget 22-23 6/28/2022 (A)	BUDGET REVISION #1 12/13/2022 (B)	BUDGET REVISION #2 3/14/2023 (C)	Variance (C) - (B) (D)	
Average Daily Attendance (ADA)	7019	7017	0	(7017)	Including SCOE ADA
BEGINNING FUND BALANCE:	\$11,264,469	\$26,000,282	\$26,000,280	(\$2)	
REVENUES					
Local Control Funding Formula (LCFF)					
8011 State Aid	\$36,168,789	\$31,947,346	\$30,900,922	(\$1,046,424)	Update LCFF Calcs including all internal charters for P1 ADA based on 3-year averages, etc. for each LEA updated Unduplicated Counts per (CALPADS) Certified
8012 Education Protection Account	\$1,752,034	\$7,304,122	\$6,557,687	(\$746,435)	
8019 State Aid - Prior Year	\$92,000	\$92,000	\$92,000	\$0	
8021 Homeowners Exemptions	\$230,000	\$218,002	\$218,002	\$0	
8029 Other In-Lieu Taxes	\$0	\$0	\$0	\$0	
8041 Secured	\$35,500,000	\$37,074,831	\$37,074,831	\$0	
8042 Unsecured	\$1,325,000	\$1,365,086	\$1,365,086	\$0	
8043 Prior Year Taxes	\$0	(\$311,856)	(\$311,856)	\$0	
8044 Supplemental	\$1,100,000	\$1,494,900	\$1,494,900	\$0	
8045 ERAF	\$3,600,000	\$3,759,446	\$3,759,446	\$0	
8047 Community Redevelopment Funds	\$900,000	\$452,000	\$2,492,887	\$2,040,887	Adj per County Tax Info
8082 Other In-Lieu Taxes	\$0	\$0	\$0	\$0	
8091 All Other LCFF Transfers	\$0	\$0	\$0	\$0	
8096 Transfers to Charter School-In Lieu Tax	(\$1,527,550)	(\$1,464,300)	(\$1,441,996)	\$22,304	Per LCFF Calcs Live Oak Charter
8097 Property Tax Transfers	\$1,490,000	\$1,490,000	\$1,647,427	\$157,427	
Total LCFF:	\$80,630,273	\$83,421,577	\$83,849,336	\$427,759	
Federal Revenues					
8181 Spec Ed Entitlement (IDEA)	\$1,707,000	\$1,707,000	\$1,771,242	\$64,242	
8182 Spec Ed Discretionary Grant	\$220,000	\$220,000	\$220,000	\$0	
8290 All Other Federal Revenue	\$4,652,174	\$6,439,562	\$6,645,900	\$206,338	
Total Federal Revenues	\$6,579,174	\$8,366,562	\$8,637,142	\$270,580	
State Revenues					
8520 Child Nutrition	\$0	\$0	\$0	\$0	
8550 Mandated Cost Reimbursements	\$319,009	\$319,009	\$320,134	\$1,125	
8560 Lottery (Non-Prop 20)	\$1,591,000	\$1,599,133	\$1,619,001	\$19,868	
8590 All Other State Revenues	\$8,515,610	\$23,679,741	\$22,779,618	(\$900,123)	
Total State Revenues	\$10,425,619	\$25,597,883	\$24,718,753	(\$879,130)	
Local Revenues					
8621 Parcel Tax	\$1,980,000	\$1,980,000	\$1,980,000	\$0	
8650 Leases and Rentals	\$125,000	\$125,000	\$125,000	\$0	
8660 Interest Earnings	\$204,000	\$263,700	\$265,500	\$1,800	
8675 Transportation Fees	\$0	\$0	\$0	\$0	
8677 Interagency Services Between LEA	\$2,907,867	\$2,907,867	\$2,885,291	(\$22,576)	
8689 All Other Fees & Contracts	\$559,000	\$574,000	\$574,000	\$0	
8699 Other Local Revenues	\$692,938	\$4,151,612	\$4,492,811	\$341,199	
8792 Transfer of Apportionment from CC	\$3,535,000	\$3,535,000	\$3,977,882	\$442,882	
Total Local Revenues	\$10,003,805	\$13,537,179	\$14,300,484	\$763,305	
TOTAL REVENUES	\$107,638,871	\$130,923,201	\$131,505,715	\$582,514	
OTHER FINANCING SOURCES					
8919 All Other Interfund Transfers In	\$0	\$0	\$21,291	\$21,291	
8972 Proceeds from Capital Leases	\$0	\$0	\$0	\$0	
8980 Contributions to Restricted Prgs	\$0	\$0	\$0	\$0	
8998 Section 12.4 Tsf of Restricted Pr	\$0	\$0	\$0	\$0	
Total Other Financing Sources	\$0	\$0	\$21,291	\$21,291	
TOTAL REVENUES & OTHER SOURCES	\$107,638,871	\$130,923,201	\$131,527,006	\$603,805	

PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT

GENERAL FUND 01

FISCAL YEAR 2022-23

SECOND INTERIM REPORT

	UNRESTRICTED/RESTRICTED				Comments	
	Adopted Budget 22-23 6/28/2022 (A)	BUDGET REVISION #1 12/13/2022 (B)	BUDGET REVISION #2 3/14/2023 (C)	Variance (C) - (B) (D)		
EXPENDITURES						
Certificated Salaries						
1100	Certificated Instructional	\$33,275,602	\$33,742,952	\$34,039,966	\$297,014	
1200	Certificated Support	\$3,276,778	\$3,272,005	\$3,171,601	(\$100,404)	
1300	Administrative	\$5,355,075	\$5,152,454	\$5,315,482	\$163,028	
1900	Other Certificated	\$108,380	\$317,850	\$318,297	\$447	
	Total Certificated Salaries	\$42,015,835	\$42,485,261	\$42,845,346	\$360,085	
Classified Salaries						
2100	Instructional Assist	\$3,558,027	\$3,677,132	\$3,464,441	(\$212,691)	
2200	Classified Support	\$4,596,729	\$5,120,504	\$5,254,155	\$133,651	
2300	Administrative	\$1,727,013	\$1,633,740	\$1,538,490	(\$95,250)	
2400	Clerical Salaries	\$3,702,580	\$4,125,244	\$4,313,445	\$188,201	
2900	Other Classified	\$3,242,716	\$3,758,807	\$3,852,109	\$93,302	
	Total Classified Salaries	\$16,827,065	\$18,315,427	\$18,422,640	\$107,213	
Employee Benefits						
3100	STRS	\$13,426,813	\$13,530,654	\$13,573,483	\$42,829	
3200	PERS	\$4,135,587	\$4,368,581	\$4,359,668	(\$8,913)	
3300	OASDI/Medicare	\$1,924,583	\$2,038,144	\$2,027,453	(\$10,691)	
3400	Health & Welfare	\$9,847,872	\$9,811,275	\$9,604,983	(\$206,292)	
3500	State Unemployment Ins	\$298,043	\$295,919	\$295,731	(\$188)	
3600	Workers Comp	\$1,175,808	\$1,169,372	\$1,169,946	\$574	
3700	Retiree Benefits	\$18,000	\$18,000	\$18,000	\$0	
3900	Cash In Lieu/Other	\$49,163	\$45,902	\$46,133	\$231	
	Total Employee Benefits	\$30,875,869	\$31,277,847	\$31,095,397	(\$182,450)	
Materials & Supplies						
4100	Approved Textbooks & Core Curr	\$458,815	\$1,305,901	\$1,320,552	\$14,651	
4200	Books & Reference Materials	\$172,988	\$196,599	\$219,149	\$22,550	
4300	Materials & Supplies	\$4,422,809	\$28,849,479	\$26,670,408	(\$2,179,071)	
4400	Non-Capital Furniture & Equip	\$321,221	\$576,907	\$628,065	\$51,158	
	Total Materials & Supplies	\$5,375,833	\$30,928,886	\$28,838,174	(\$2,090,712)	
Services & Other Operating Exp						
5100	Sub-Agreements over \$25K	\$2,632,037	\$3,114,137	\$4,368,622	\$1,254,485	
5200	Travel & Conferences (Mileage)	\$1,694,881	\$1,571,788	\$1,470,930	(\$100,858)	
5300	Dues & Memberships	\$29,343	\$40,526	\$41,845	\$1,319	
5400	Insurance	\$1,192,000	\$1,142,578	\$1,142,578	\$0	
5500	Utilities	\$1,652,160	\$1,776,140	\$1,959,555	\$183,415	
5600	Rentals, Leases & Repairs	\$735,432	\$1,074,123	\$1,383,110	\$308,987	
5700	Direct Cost Transfer	(\$15,650)	(\$15,650)	(\$15,650)	\$0	
5800	Professional Consulting/Other Ope	\$83,051	\$204,092	\$254,115	\$50,023	
5802-5809	Special Education Contracts	\$1,419,600	\$766,000	\$848,542	\$82,542	
5810-5811	Non-Public Sch/Agency (NPS-NPA	\$1,192,520	\$1,255,900	\$1,297,141	\$41,241	
5813	Non-Capital A/E Fees	\$0	\$0	\$0	\$0	
5814	Inspections	\$47,590	\$47,590	\$47,590	\$0	
5817/8	SCOE CONTRACTS	\$83,000	\$83,000	\$76,000	(\$7,000)	
5821	Audit Costs	\$51,000	\$51,000	\$51,000	\$0	
5822	Election Costs	\$45,000	\$2,000	\$2,000	\$0	
5823	Legal Fees	\$213,000	\$213,000	\$217,500	\$4,500	
5824	Repayment of Apportionment	\$0	\$0	\$0	\$0	
5825	Advertisement costs	\$14,814	\$15,200	\$14,700	(\$500)	
5830	Professional Consulting Services	\$245,500	\$425,802	\$426,302	\$500	
5839	Other Fees	\$214,757	\$221,871	\$232,561	\$10,690	
5840	Computer Tech Related Services	\$7,200	\$7,400	\$7,400	\$0	
5845	Field Trips	\$2,320	\$65,087	\$198,219	\$133,132	
5839	Other Contract Services	\$1,078,303	\$1,552,071	\$1,949,392	\$397,321	
5850	Other Operating Expenditures	\$90,600	\$91,600	\$163,012	\$71,412	
5860-65	Other Employment Costs	\$31,435	\$32,635	\$33,028	\$393	

PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT
GENERAL FUND 01
FISCAL YEAR 2022-23

SECOND INTERIM REPORT

EXPENDITURES (continued)

		UNRESTRICTED/RESTRICTED				Comments
		Adopted Budget 22-23 6/28/2022 (A)	BUDGET REVISION #1 12/13/2022 (B)	BUDGET REVISION #2 3/14/2023 (C)	Variance (C) - (B) (D)	
5870	Damages, Claims, Losses	\$0	\$0	\$0	\$0	
5880	Other Administrative Charges	\$1,500	\$1,500	\$1,500	\$0	
5900	Communications/Telephone	\$263,433	\$263,467	\$263,821	\$354	
Total Services and Other Operating		\$13,004,826	\$14,002,857	\$16,434,813	\$2,431,956	
Capital Outlay						
6100	Land Improvements	\$0	\$844,213	\$993,005	\$148,792	
6200	Building Improvements	\$361,075	\$591,003	\$659,900	\$68,897	
6400	Capital Equipment	\$13,500	\$312,800	\$450,012	\$137,212	
6500	Capital Equipment Replace	\$212,312	\$1,980,415	\$2,058,111	\$77,696	
Total Capital Outlay		\$586,887	\$3,728,431	\$4,161,028	\$432,597	
Indirect/Direct Cost						
7141	Other Tuition,ExCost/PmtDist	\$0	\$0	\$0	\$0	
7142	Other Tuition-Excess Cost to COE	\$90,732	\$90,732	\$90,732	\$0	
7211	Tsf of Pass-thru Revenues Charter	\$0	\$0	\$0	\$0	
7310	Indirect Cost GF	\$0	\$0	\$0	\$0	
7350	Indirect Cost - InterFund	(\$194,302)	(\$204,334)	(\$204,334)	\$0	
7370	Direct Support Cost Inter Fund	\$0	\$0	\$0	\$0	
Total Indirect		(\$103,570)	(\$113,602)	(\$113,602)	\$0	
TOTAL EXPENDITURES		\$108,582,745	\$140,625,107	\$141,683,796	\$1,058,689	
OTHER FINANCING USES						
7438	Debt Service - Principal	\$0	\$0	\$0	\$0	
7439	Debt Service - Interest	\$0	\$0	\$0	\$0	
7615	Transfer to Def Maintenance	\$0	\$0	\$0	\$0	
7619	All Other Inter-Fd Transfers	\$0	\$0	\$0	\$0	
Total Financing Uses:		\$0	\$0	\$0	\$0	
TOTAL EXPENDITURES & OTHER USES		\$108,582,745	\$140,625,107	\$141,683,796	\$1,058,689	
EXCESS OF REVENUES OVER EXPENSE		(\$943,874)	(\$9,701,906)	(\$10,156,790)	(\$454,884)	
COMPONENTS OF END FUND BALANCE						
NON-SPENDABLE:						
	Revolving Cash	\$30,200	\$30,200	\$30,200	\$0	
	Stores Inventory	\$0	\$0	\$0	\$0	
	Prepaid Expenditures	\$0	\$0	\$0	\$0	
	RESTRICTED	(\$3,267,958)	(\$1)	(\$1)	\$0	
	COMMITTED	\$0	\$0	\$0	\$0	
	ASSIGNED					
	Board Designated:					
	2% REU	\$2,171,655	\$2,812,502	\$2,833,676	\$21,174	
	One-time Mandated Costs	\$0	\$0	\$0	\$0	
	South County Consortium SOCC	\$1,116,819	\$1,116,819	\$1,342,305	\$225,486	SOCC Reserves
	Local Site Donations	\$0	\$0	\$0	\$0	
	Curriculum Adoptions	\$0	\$0	\$0	\$0	
	UNASSIGNED					
	Reserve for Economic Uncertainties	\$3,257,482	\$4,218,753	\$4,250,514	\$31,761	3% Reserves
	Available	\$7,012,397	\$8,120,103	\$7,386,796	(\$733,306)	
TOTAL ENDING FUND BALANCE:		\$10,320,595	\$16,298,376	\$15,843,490	(\$454,886)	\$ variance due to rounding

Note: \$1 variances due to rounding.

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

Signed: _____ Date: _____
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

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

CERTIFICATION OF FINANCIAL CONDITION

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: Chris Thomas Telephone: 707-778-4621
Title: Chief Business Official E-mail: cthomas@petk12.org

Criteria and Standards Review Summary

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

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

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

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

G = General
Ledger Data; S =
Supplemental
Data

Data Supplied For:					
Form	Description	2022-23 Original Budget	2022-23 Board Approved Operating Budget	2022-23 Actuals to Date	2022-23 Projected Totals
011	General Fund/County School Service Fund	GS	GS	GS	GS
081	Student Activity Special Revenue Fund				
091	Charter Schools Special Revenue Fund				
101	Special Education Pass-Through Fund				
111	Adult Education Fund	G	G	G	G
121	Child Development Fund				
131	Cafeteria Special Revenue Fund	G	G	G	G
141	Deferred Maintenance Fund	G	G	G	G
151	Pupil Transportation Equipment Fund				
171	Special Reserve Fund for Other Than Capital Outlay Projects				
181	School Bus Emissions Reduction Fund				
191	Foundation Special Revenue Fund				
201	Special Reserve Fund for Postemployment Benefits				
211	Building Fund	G	G	G	G
251	Capital Facilities Fund	G	G	G	G
301	State School Building Lease-Purchase Fund				
351	County School Facilities Fund				
401	Special Reserve Fund for Capital Outlay Projects	G	G	G	G

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	79,140,273.00	81,931,577.00	48,055,027.00	82,201,909.00	270,332.00	0.3%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,586,009.00	1,587,162.00	837,026.99	1,608,155.00	20,993.00	1.3%
4) Other Local Revenue		8600-8799	900,839.00	1,135,266.00	506,904.92	1,249,582.00	114,316.00	10.1%
5) TOTAL, REVENUES			81,627,121.00	84,654,005.00	49,398,958.91	85,059,646.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	30,054,280.00	30,313,840.00	16,601,797.85	30,325,084.00	(11,244.00)	0.0%
2) Classified Salaries		2000-2999	8,953,668.00	9,936,252.00	5,608,181.58	10,174,373.00	(238,121.00)	-2.4%
3) Employee Benefits		3000-3999	16,425,868.00	16,843,280.00	9,133,753.30	16,836,045.00	7,235.00	0.0%
4) Books and Supplies		4000-4999	1,908,862.00	2,367,628.00	935,027.45	2,559,918.00	(192,290.00)	-8.1%
5) Services and Other Operating Expenditures		5000-5999	5,123,510.00	5,289,279.00	3,061,646.60	5,690,805.00	(401,526.00)	-7.6%
6) Capital Outlay		6000-6999	91,800.00	91,800.00	22,460.24	98,454.00	(6,654.00)	-7.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	5,732.00	5,732.00	2,994.00	5,732.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,171,435.00)	(1,687,673.00)	(314.66)	(1,648,015.00)	(39,658.00)	2.3%
9) TOTAL, EXPENDITURES			61,392,285.00	63,160,138.00	35,365,546.36	64,042,396.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			20,234,836.00	21,493,867.00	14,033,412.55	21,017,250.00		
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	21,290.54	21,291.00	(21,291.00)	New
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	(17,660,752.00)	(17,592,815.00)	(2,500,000.00)	(17,571,082.00)	21,733.00	-0.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			(17,660,752.00)	(17,592,815.00)	(2,521,290.54)	(17,592,373.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,574,084.00	3,901,052.00	11,512,122.01	3,424,877.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	11,014,469.00	12,397,325.00		12,397,325.00	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)			11,014,469.00	12,397,325.00		12,397,325.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,014,469.00	12,397,325.00		12,397,325.00		
2) Ending Balance, June 30 (E + F1e)			13,588,553.00	16,298,377.00		15,822,202.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	30,200.00	30,200.00		30,200.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	3,288,474.00	3,929,321.00		4,175,981.00		
2% RESERVE FOR ECONOMIC UNCERTAINTY	0000	9780	2,171,655.00					
SOUTH COUNTY CONSORTIUM RESERVES (SOCC)	0000	9780	1,116,819.00					
2% RESERVE FOR ECONOMIC UNCERTAINTY	0000	9780		2,812,502.00				
SOUTH COUNTY CONSORTIUM RESERVES (SOCC)	0000	9780		1,116,819.00				
2% RESERVE FOR ECONOMIC UNCERTAINTY	0000	9780				2,833,676.00		
SOUTH COUNTY CONSORTIUM RESERVES (SOCC)	0000	9780				1,342,305.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	3,257,482.00	4,218,753.00		4,258,514.00		
Unassigned/Unappropriated Amount		9790	7,012,397.00	8,120,103.00		7,357,507.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	36,168,789.00	31,947,346.00	17,449,683.00	30,900,922.00	(1,046,424.00)	-3.3%
Education Protection Account State Aid - Current Year		8012	1,752,034.00	7,304,122.00	4,052,674.00	6,557,687.00	(746,435.00)	-10.2%
State Aid - Prior Years		8019	92,000.00	92,000.00	0.00	92,000.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	230,000.00	218,002.00	110,842.81	218,002.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	35,500,000.00	37,074,831.00	20,533,914.99	37,074,831.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,325,000.00	1,365,086.00	1,411,870.00	1,365,086.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	(311,856.00)	(311,910.18)	(311,856.00)	0.00	0.0%
Supplemental Taxes		8044	1,100,000.00	1,494,900.00	623,181.59	1,494,900.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	3,600,000.00	3,759,446.00	2,500,485.00	3,759,446.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	900,000.00	452,000.00	2,492,887.46	2,492,887.00	2,040,887.00	451.5%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			80,667,823.00	83,395,877.00	48,863,628.67	83,643,905.00	248,028.00	0.3%
LCFF Transfers								
Unrestricted LCFF								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	(1,527,550.00)	(1,464,300.00)	(808,601.67)	(1,441,996.00)	22,304.00	-1.5%
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			79,140,273.00	81,931,577.00	48,055,027.00	82,201,909.00	270,332.00	0.3%
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		

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Mandated Costs Reimbursements		8550	319,009.00	319,009.00	314,343.00	320,134.00	1,125.00	0.4%
Lottery - Unrestricted and Instructional Materials		8560	1,243,000.00	1,244,153.00	512,284.49	1,264,021.00	19,868.00	1.6%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
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	24,000.00	24,000.00	10,399.50	24,000.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,586,009.00	1,587,162.00	837,026.99	1,608,155.00	20,993.00	1.3%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	125,000.00	125,000.00	31,565.83	125,000.00	0.00	0.0%
Interest		8660	204,000.00	263,500.00	131,028.24	263,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	432,900.00	432,900.00	15,004.00	432,900.00	0.00	0.0%
Mitigation/Developer Fees		8681	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 Fees and Contracts		8689	24,000.00	24,000.00	0.00	24,000.00	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		
All Other Local Revenue		8699	114,939.00	289,866.00	329,306.85	404,182.00	114,316.00	39.4%
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						
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			900,839.00	1,135,266.00	506,904.92	1,249,582.00	114,316.00	10.1%
TOTAL, REVENUES			81,627,121.00	84,654,005.00	49,398,958.91	85,059,646.00	405,641.00	0.5%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	24,612,825.00	25,028,902.00	13,550,652.76	25,045,351.00	(16,449.00)	-0.1%
Certificated Pupil Support Salaries		1200	1,417,500.00	1,412,652.00	793,253.76	1,403,886.00	8,766.00	0.6%
Certificated Supervisors' and Administrators' Salaries		1300	3,974,975.00	3,823,386.00	2,230,606.12	3,826,500.00	(3,114.00)	-0.1%
Other Certificated Salaries		1900	48,980.00	48,900.00	27,285.21	49,347.00	(447.00)	-0.9%
TOTAL, CERTIFICATED SALARIES			30,054,280.00	30,313,840.00	16,601,797.85	30,325,084.00	(11,244.00)	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	376,827.00	441,770.00	243,002.00	464,447.00	(22,677.00)	-5.1%
Classified Support Salaries		2200	2,983,116.00	3,420,772.00	1,979,977.42	3,463,470.00	(42,698.00)	-1.2%
Classified Supervisors' and Administrators' Salaries		2300	784,200.00	784,200.00	406,441.62	726,192.00	58,008.00	7.4%
Clerical, Technical and Office Salaries		2400	3,267,480.00	3,635,775.00	2,186,566.46	3,814,141.00	(178,366.00)	-4.9%
Other Classified Salaries		2900	1,542,045.00	1,653,735.00	792,194.08	1,706,123.00	(52,388.00)	-3.2%
TOTAL, CLASSIFIED SALARIES			8,953,668.00	9,936,252.00	5,608,181.58	10,174,373.00	(238,121.00)	-2.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	5,663,240.00	5,692,506.00	3,129,775.50	5,704,256.00	(11,750.00)	-0.2%
PERS		3201-3202	2,179,346.00	2,367,201.00	1,333,891.44	2,434,887.00	(67,686.00)	-2.9%
OASDI/Medicare/Alternative		3301-3302	1,145,071.00	1,225,503.00	639,762.84	1,226,839.00	(1,336.00)	-0.1%
Health and Welfare Benefits		3401-3402	6,410,088.00	6,548,460.00	3,488,542.82	6,460,501.00	87,959.00	1.3%
Unemployment Insurance		3501-3502	197,213.00	194,593.00	99,794.10	194,569.00	24.00	0.0%
Workers' Compensation		3601-3602	780,110.00	769,233.00	418,047.28	769,148.00	85.00	0.0%
OPEB, Allocated		3701-3702	18,000.00	18,000.00	8,561.05	18,000.00	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	32,800.00	27,784.00	15,378.27	27,845.00	(61.00)	-0.2%
TOTAL, EMPLOYEE BENEFITS			16,425,868.00	16,843,280.00	9,133,753.30	16,836,045.00	7,235.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	109,770.00	118,468.00	7,190.87	118,217.00	251.00	0.2%
Books and Other Reference Materials		4200	120,708.00	121,472.00	9,143.75	135,744.00	(14,272.00)	-11.7%
Materials and Supplies		4300	1,525,313.00	1,974,460.00	848,413.66	2,151,041.00	(176,581.00)	-8.9%
Noncapitalized Equipment		4400	153,071.00	153,228.00	70,279.17	154,916.00	(1,688.00)	-1.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,908,862.00	2,367,628.00	935,027.45	2,559,918.00	(192,290.00)	-8.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	1,000,200.00	1,000,200.00	403,471.73	1,000,200.00	0.00	0.0%
Travel and Conferences		5200	88,665.00	93,032.00	47,333.76	101,089.00	(8,057.00)	-8.7%
Dues and Memberships		5300	28,468.00	28,416.00	23,800.62	28,616.00	(200.00)	-0.7%
Insurance		5400-5450	1,192,000.00	1,142,578.00	1,137,578.00	1,142,578.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,600,501.00	1,704,001.00	716,142.01	1,873,539.00	(169,538.00)	-9.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	282,015.00	319,945.00	152,109.57	343,346.00	(23,401.00)	-7.3%
Transfers of Direct Costs		5710	(378,738.00)	(373,159.00)	49,629.65	(373,558.00)	399.00	-0.1%
Transfers of Direct Costs - Interfund		5750	(5,000.00)	(5,000.00)	(57.09)	(5,000.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,063,001.00	1,126,834.00	461,015.07	1,327,359.00	(200,525.00)	-17.8%
Communications		5900	252,398.00	252,432.00	70,623.28	252,636.00	(204.00)	-0.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,123,510.00	5,289,279.00	3,061,646.60	5,690,805.00	(401,526.00)	-7.6%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	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	10,000.00	(10,000.00)	New
Equipment Replacement		6500	91,800.00	91,800.00	22,460.24	88,454.00	3,346.00	3.6%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			91,800.00	91,800.00	22,460.24	98,454.00	(6,654.00)	-7.2%
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	5,732.00	5,732.00	2,994.00	5,732.00	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						
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	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)			5,732.00	5,732.00	2,994.00	5,732.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(977,133.00)	(1,483,339.00)	(314.66)	(1,443,681.00)	(39,658.00)	2.7%
Transfers of Indirect Costs - Interfund		7350	(194,302.00)	(204,334.00)	0.00	(204,334.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,171,435.00)	(1,687,673.00)	(314.66)	(1,648,015.00)	(39,658.00)	2.3%
TOTAL, EXPENDITURES			61,392,285.00	63,160,138.00	35,365,546.36	64,042,396.00	(882,258.00)	-1.4%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	21,290.54	21,291.00	(21,291.00)	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	21,290.54	21,291.00	(21,291.00)	New
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								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	(17,660,752.00)	(17,592,815.00)	(2,500,000.00)	(17,571,082.00)	21,733.00	-0.1%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(17,660,752.00)	(17,592,815.00)	(2,500,000.00)	(17,571,082.00)	21,733.00	-0.1%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(17,660,752.00)	(17,592,815.00)	(2,521,290.54)	(17,592,373.00)	442.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	1,490,000.00	1,490,000.00	0.00	1,647,427.00	157,427.00	10.6%
2) Federal Revenue		8100-8299	6,579,174.00	8,366,562.00	1,832,952.68	8,637,142.00	270,580.00	3.2%
3) Other State Revenue		8300-8599	8,839,610.00	24,010,721.00	8,816,554.71	23,110,598.00	(900,123.00)	-3.7%
4) Other Local Revenue		8600-8799	9,102,966.00	12,401,913.00	4,338,266.94	13,050,902.00	648,989.00	5.2%
5) TOTAL, REVENUES			26,011,750.00	46,269,196.00	14,987,774.33	46,446,069.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	11,961,555.00	12,171,421.00	6,395,362.31	12,520,262.00	(348,841.00)	-2.9%
2) Classified Salaries		2000-2999	7,873,397.00	8,379,175.00	4,561,838.20	8,248,267.00	130,908.00	1.6%
3) Employee Benefits		3000-3999	14,450,001.00	14,434,567.00	4,419,449.21	14,259,352.00	175,215.00	1.2%
4) Books and Supplies		4000-4999	3,466,971.00	28,561,258.00	1,278,095.71	26,278,256.00	2,283,002.00	8.0%
5) Services and Other Operating Expenditures		5000-5999	7,881,316.00	8,713,578.00	2,742,088.27	10,744,008.00	(2,030,430.00)	-23.3%
6) Capital Outlay		6000-6999	495,087.00	3,636,631.00	1,068,024.24	4,062,574.00	(425,943.00)	-11.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299	85,000.00	85,000.00	0.00	85,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	977,133.00	1,483,339.00	314.66	1,443,681.00	39,658.00	2.7%
9) TOTAL, EXPENDITURES			47,190,460.00	77,464,969.00	20,465,172.60	77,641,400.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(21,178,710.00)	(31,195,773.00)	(5,477,398.27)	(31,195,331.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	21,290.54	21,291.00	21,291.00	New
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	17,660,752.00	17,592,815.00	2,500,000.00	17,571,082.00	(21,733.00)	-0.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			17,660,752.00	17,592,815.00	2,521,290.54	17,592,373.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,517,958.00)	(13,602,958.00)	(2,956,107.73)	(13,602,958.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,517,958.00	13,602,958.00		13,602,958.00	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)			3,517,958.00	13,602,958.00		13,602,958.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,517,958.00	13,602,958.00		13,602,958.00		
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		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	1,490,000.00	1,490,000.00	0.00	1,647,427.00	157,427.00	10.6%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,490,000.00	1,490,000.00	0.00	1,647,427.00	157,427.00	10.6%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,707,000.00	1,707,000.00	0.00	1,771,242.00	64,242.00	3.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education Discretionary Grants		8182	220,000.00	220,000.00	0.00	220,000.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	561,476.00	578,619.00	357,914.00	652,430.00	73,811.00	12.8%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	177,423.00	263,279.00	63,306.10	263,279.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	10,188.69	12,527.00	12,527.00	New
Title III, Part A, English Learner Program	4203	8290	116,494.00	182,768.00	48,221.12	182,768.00	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	421,447.00	578,849.00	200,741.93	578,849.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	53,844.00	0.00	53,844.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	3,375,334.00	4,782,203.00	1,152,580.84	4,902,203.00	120,000.00	2.5%
TOTAL, FEDERAL REVENUE			6,579,174.00	8,366,562.00	1,832,952.68	8,637,142.00	270,580.00	3.2%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	348,000.00	354,980.00	33,962.89	354,980.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	290,447.00	290,447.00	(.01)	290,447.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Career Technical Education Incentive Grant Program	6387	8590	250,000.00	1,128,740.00	490,395.44	564,370.00	(564,370.00)	-50.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	90,526.00	90,526.00	0.00	90,526.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	7,860,637.00	22,146,028.00	8,292,196.39	21,810,275.00	(335,753.00)	-1.5%
TOTAL, OTHER STATE REVENUE			8,839,610.00	24,010,721.00	8,816,554.71	23,110,598.00	(900,123.00)	-3.7%
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	1,980,000.00	1,980,000.00	1,099,365.91	1,980,000.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals								
Interest		8660	0.00	200.00	899.24	2,000.00	1,800.00	900.0%
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	2,474,967.00	2,474,967.00	0.00	2,452,391.00	(22,576.00)	-0.9%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	535,000.00	550,000.00	158,287.00	550,000.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	577,999.00	3,861,746.00	853,863.79	4,088,629.00	226,883.00	5.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	3,535,000.00	3,535,000.00	2,225,851.00	3,977,882.00	442,882.00	12.5%
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			9,102,966.00	12,401,913.00	4,338,266.94	13,050,902.00	648,989.00	5.2%
TOTAL, REVENUES			26,011,750.00	46,269,196.00	14,987,774.33	46,446,069.00	176,873.00	0.4%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	8,662,777.00	8,714,050.00	4,610,051.90	8,994,615.00	(280,565.00)	-3.2%
Certificated Pupil Support Salaries		1200	1,859,278.00	1,859,353.00	880,147.79	1,767,715.00	91,638.00	4.9%
Certificated Supervisors' and Administrators' Salaries		1300	1,380,100.00	1,329,068.00	777,173.36	1,488,982.00	(159,914.00)	-12.0%
Other Certificated Salaries		1900	59,400.00	268,950.00	127,989.26	268,950.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			11,961,555.00	12,171,421.00	6,395,362.31	12,520,262.00	(348,841.00)	-2.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	3,181,200.00	3,235,362.00	1,501,755.31	2,999,994.00	235,368.00	7.3%
Classified Support Salaries		2200	1,613,613.00	1,699,732.00	1,044,243.09	1,790,685.00	(90,953.00)	-5.4%
Classified Supervisors' and Administrators' Salaries		2300	942,813.00	849,540.00	432,538.76	812,298.00	37,242.00	4.4%
Clerical, Technical and Office Salaries		2400	435,100.00	489,469.00	283,936.53	499,304.00	(9,835.00)	-2.0%
Other Classified Salaries		2900	1,700,671.00	2,105,072.00	1,299,364.51	2,145,986.00	(40,914.00)	-1.9%
TOTAL, CLASSIFIED SALARIES			7,873,397.00	8,379,175.00	4,561,838.20	8,248,267.00	130,908.00	1.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	7,755,953.00	7,838,148.00	1,178,979.01	7,869,227.00	(31,079.00)	-0.4%
PERS		3201-3202	1,963,852.00	2,001,380.00	987,874.67	1,924,781.00	76,599.00	3.8%
OASDI/Medicare/Alternative		3301-3302	779,512.00	812,641.00	421,193.96	800,614.00	12,027.00	1.5%
Health and Welfare Benefits		3401-3402	3,437,793.00	3,262,615.00	1,562,587.22	3,144,482.00	118,333.00	3.6%
Unemployment Insurance		3501-3502	100,830.00	101,326.00	52,270.98	101,162.00	164.00	0.2%
Workers' Compensation		3601-3602	395,698.00	400,139.00	206,546.67	400,798.00	(659.00)	-0.2%
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	16,363.00	18,118.00	9,996.70	18,288.00	(170.00)	-0.9%
TOTAL, EMPLOYEE BENEFITS			14,450,001.00	14,434,567.00	4,419,449.21	14,259,352.00	175,215.00	1.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	349,045.00	1,187,433.00	212,962.11	1,202,335.00	(14,902.00)	-1.3%
Books and Other Reference Materials		4200	52,280.00	75,127.00	28,438.42	83,405.00	(8,278.00)	-11.0%
Materials and Supplies		4300	2,897,496.00	26,875,019.00	856,214.77	24,519,367.00	2,355,652.00	8.8%
Noncapitalized Equipment		4400	168,150.00	423,679.00	180,480.41	473,149.00	(49,470.00)	-11.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, BOOKS AND SUPPLIES			3,466,971.00	28,561,258.00	1,278,095.71	26,278,256.00	2,283,002.00	8.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	1,631,837.00	2,113,937.00	482,883.18	3,368,422.00	(1,254,485.00)	-59.3%
Travel and Conferences		5200	1,606,216.00	1,478,756.00	85,389.94	1,369,841.00	108,915.00	7.4%
Dues and Memberships		5300	875.00	12,110.00	12,353.48	13,229.00	(1,119.00)	-9.2%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	51,659.00	72,139.00	46,796.05	86,016.00	(13,877.00)	-19.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	453,417.00	754,178.00	356,510.47	1,039,764.00	(285,586.00)	-37.9%
Transfers of Direct Costs		5710	378,738.00	373,159.00	(49,629.65)	373,558.00	(399.00)	-0.1%
Transfers of Direct Costs - Interfund		5750	(10,650.00)	(10,650.00)	(6,498.86)	(10,650.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,758,189.00	3,908,914.00	1,809,382.35	4,492,643.00	(583,729.00)	-14.9%
Communications		5900	11,035.00	11,035.00	4,901.31	11,185.00	(150.00)	-1.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,881,316.00	8,713,578.00	2,742,088.27	10,744,008.00	(2,030,430.00)	-23.3%
CAPITAL OUTLAY								
Land		6100	0.00	844,213.00	271,535.30	993,005.00	(148,792.00)	-17.6%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	361,075.00	591,003.00	513,410.01	659,900.00	(68,897.00)	-11.7%
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	13,500.00	312,800.00	94,567.60	440,012.00	(127,212.00)	-40.7%
Equipment Replacement		6500	120,512.00	1,888,615.00	188,511.33	1,969,657.00	(81,042.00)	-4.3%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			495,087.00	3,636,631.00	1,068,024.24	4,062,574.00	(425,943.00)	-11.7%
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	85,000.00	85,000.00	0.00	85,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			85,000.00	85,000.00	0.00	85,000.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	977,133.00	1,483,339.00	314.66	1,443,681.00	39,658.00	2.7%
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			977,133.00	1,483,339.00	314.66	1,443,681.00	39,658.00	2.7%
TOTAL, EXPENDITURES			47,190,460.00	77,464,969.00	20,465,172.60	77,641,400.00	(176,431.00)	-0.2%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	21,290.54	21,291.00	21,291.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	21,290.54	21,291.00	21,291.00	New
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								

2022-23 Second Interim
General Fund
Restricted (Resources 2000-9999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	17,660,752.00	17,592,815.00	2,500,000.00	17,571,082.00	(21,733.00)	-0.1%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			17,660,752.00	17,592,815.00	2,500,000.00	17,571,082.00	(21,733.00)	-0.1%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			17,660,752.00	17,592,815.00	2,521,290.54	17,592,373.00	442.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	80,630,273.00	83,421,577.00	48,055,027.00	83,849,336.00	427,759.00	0.5%
2) Federal Revenue		8100-8299	6,579,174.00	8,366,562.00	1,832,952.68	8,637,142.00	270,580.00	3.2%
3) Other State Revenue		8300-8599	10,425,619.00	25,597,883.00	9,653,581.70	24,718,753.00	(879,130.00)	-3.4%
4) Other Local Revenue		8600-8799	10,003,805.00	13,537,179.00	4,845,171.86	14,300,484.00	763,305.00	5.6%
5) TOTAL, REVENUES			107,638,871.00	130,923,201.00	64,386,733.24	131,505,715.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	42,015,835.00	42,485,261.00	22,997,160.16	42,845,346.00	(360,085.00)	-0.8%
2) Classified Salaries		2000-2999	16,827,065.00	18,315,427.00	10,170,019.78	18,422,640.00	(107,213.00)	-0.6%
3) Employee Benefits		3000-3999	30,875,869.00	31,277,847.00	13,553,202.51	31,095,397.00	182,450.00	0.6%
4) Books and Supplies		4000-4999	5,375,833.00	30,928,886.00	2,213,123.16	28,838,174.00	2,090,712.00	6.8%
5) Services and Other Operating Expenditures		5000-5999	13,004,826.00	14,002,857.00	5,803,734.87	16,434,813.00	(2,431,956.00)	-17.4%
6) Capital Outlay		6000-6999	586,887.00	3,728,431.00	1,090,484.48	4,161,028.00	(432,597.00)	-11.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	90,732.00	90,732.00	2,994.00	90,732.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(194,302.00)	(204,334.00)	0.00	(204,334.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			108,582,745.00	140,625,107.00	55,830,718.96	141,683,796.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(943,874.00)	(9,701,906.00)	8,556,014.28	(10,178,081.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	21,290.54	21,291.00	21,291.00	New
b) Transfers Out		7600-7629	0.00	0.00	21,290.54	21,291.00	(21,291.00)	New
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)			(943,874.00)	(9,701,906.00)	8,556,014.28	(10,178,081.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	14,532,427.00	26,000,283.00		26,000,283.00	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)			14,532,427.00	26,000,283.00		26,000,283.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,532,427.00	26,000,283.00		26,000,283.00		
2) Ending Balance, June 30 (E + F1e)			13,588,553.00	16,298,377.00		15,822,202.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	30,200.00	30,200.00		30,200.00		
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		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	3,288,474.00	3,929,321.00		4,175,981.00		
2% RESERVE FOR ECONOMIC UNCERTAINTY	0000	9780	2,171,655.00					
SOUTH COUNTY CONSORTIUM RESERVES (SOCC)	0000	9780	1,116,819.00					
2% RESERVE FOR ECONOMIC UNCERTAINTY	0000	9780		2,812,502.00				
SOUTH COUNTY CONSORTIUM RESERVES (SOCC)	0000	9780		1,116,819.00				
2% RESERVE FOR ECONOMIC UNCERTAINTY	0000	9780				2,833,676.00		
SOUTH COUNTY CONSORTIUM RESERVES (SOCC)	0000	9780				1,342,305.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	3,257,482.00	4,218,753.00		4,258,514.00		
Unassigned/Unappropriated Amount		9790	7,012,397.00	8,120,103.00		7,357,507.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	36,168,789.00	31,947,346.00	17,449,683.00	30,900,922.00	(1,046,424.00)	-3.3%
Education Protection Account State Aid - Current Year		8012	1,752,034.00	7,304,122.00	4,052,674.00	6,557,687.00	(746,435.00)	-10.2%
State Aid - Prior Years		8019	92,000.00	92,000.00	0.00	92,000.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	230,000.00	218,002.00	110,842.81	218,002.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	35,500,000.00	37,074,831.00	20,533,914.99	37,074,831.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,325,000.00	1,365,086.00	1,411,870.00	1,365,086.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	(311,856.00)	(311,910.18)	(311,856.00)	0.00	0.0%
Supplemental Taxes		8044	1,100,000.00	1,494,900.00	623,181.59	1,494,900.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	3,600,000.00	3,759,446.00	2,500,485.00	3,759,446.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	900,000.00	452,000.00	2,492,887.46	2,492,887.00	2,040,887.00	451.5%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			80,667,823.00	83,395,877.00	48,863,628.67	83,643,905.00	248,028.00	0.3%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	(1,527,550.00)	(1,464,300.00)	(808,601.67)	(1,441,996.00)	22,304.00	-1.5%
Property Taxes Transfers		8097	1,490,000.00	1,490,000.00	0.00	1,647,427.00	157,427.00	10.6%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			80,630,273.00	83,421,577.00	48,055,027.00	83,849,336.00	427,759.00	0.5%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,707,000.00	1,707,000.00	0.00	1,771,242.00	64,242.00	3.8%
Special Education Discretionary Grants		8182	220,000.00	220,000.00	0.00	220,000.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	561,476.00	578,619.00	357,914.00	652,430.00	73,811.00	12.8%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	177,423.00	263,279.00	63,306.10	263,279.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	10,188.69	12,527.00	12,527.00	New
Title III, Part A, English Learner Program	4203	8290	116,494.00	182,768.00	48,221.12	182,768.00	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	421,447.00	578,849.00	200,741.93	578,849.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	53,844.00	0.00	53,844.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	3,375,334.00	4,782,203.00	1,152,580.84	4,902,203.00	120,000.00	2.5%
TOTAL, FEDERAL REVENUE			6,579,174.00	8,366,562.00	1,832,952.68	8,637,142.00	270,580.00	3.2%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	319,009.00	319,009.00	314,343.00	320,134.00	1,125.00	0.4%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Lottery - Unrestricted and Instructional Materials		8560	1,591,000.00	1,599,133.00	546,247.38	1,619,001.00	19,868.00	1.2%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	290,447.00	290,447.00	(.01)	290,447.00	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	250,000.00	1,128,740.00	490,395.44	564,370.00	(564,370.00)	-50.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	90,526.00	90,526.00	0.00	90,526.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	7,884,637.00	22,170,028.00	8,302,595.89	21,834,275.00	(335,753.00)	-1.5%
TOTAL, OTHER STATE REVENUE			10,425,619.00	25,597,883.00	9,653,581.70	24,718,753.00	(879,130.00)	-3.4%
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	1,980,000.00	1,980,000.00	1,099,365.91	1,980,000.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	125,000.00	125,000.00	31,565.83	125,000.00	0.00	0.0%
Interest		8660	204,000.00	263,700.00	131,927.48	265,500.00	1,800.00	0.7%
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								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	2,907,867.00	2,907,867.00	15,004.00	2,885,291.00	(22,576.00)	-0.8%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Fees and Contracts		8689	559,000.00	574,000.00	158,287.00	574,000.00	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	0.00	0.0%
All Other Local Revenue		8699	692,938.00	4,151,612.00	1,183,170.64	4,492,811.00	341,199.00	8.2%
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	3,535,000.00	3,535,000.00	2,225,851.00	3,977,882.00	442,882.00	12.5%
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			10,003,805.00	13,537,179.00	4,845,171.86	14,300,484.00	763,305.00	5.6%
TOTAL, REVENUES			107,638,871.00	130,923,201.00	64,386,733.24	131,505,715.00	582,514.00	0.4%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	33,275,602.00	33,742,952.00	18,160,704.66	34,039,966.00	(297,014.00)	-0.9%
Certificated Pupil Support Salaries		1200	3,276,778.00	3,272,005.00	1,673,401.55	3,171,601.00	100,404.00	3.1%
Certificated Supervisors' and Administrators' Salaries		1300	5,355,075.00	5,152,454.00	3,007,779.48	5,315,482.00	(163,028.00)	-3.2%
Other Certificated Salaries		1900	108,380.00	317,850.00	155,274.47	318,297.00	(447.00)	-0.1%
TOTAL, CERTIFICATED SALARIES			42,015,835.00	42,485,261.00	22,997,160.16	42,845,346.00	(360,085.00)	-0.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	3,558,027.00	3,677,132.00	1,744,757.31	3,464,441.00	212,691.00	5.8%
Classified Support Salaries		2200	4,596,729.00	5,120,504.00	3,024,220.51	5,254,155.00	(133,651.00)	-2.6%
Classified Supervisors' and Administrators' Salaries		2300	1,727,013.00	1,633,740.00	838,980.38	1,538,490.00	95,250.00	5.8%
Clerical, Technical and Office Salaries		2400	3,702,580.00	4,125,244.00	2,470,502.99	4,313,445.00	(188,201.00)	-4.6%
Other Classified Salaries		2900	3,242,716.00	3,758,807.00	2,091,558.59	3,852,109.00	(93,302.00)	-2.5%
TOTAL, CLASSIFIED SALARIES			16,827,065.00	18,315,427.00	10,170,019.78	18,422,640.00	(107,213.00)	-0.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	13,419,193.00	13,530,654.00	4,308,754.51	13,573,483.00	(42,829.00)	-0.3%
PERS		3201-3202	4,143,198.00	4,368,581.00	2,321,766.11	4,359,668.00	8,913.00	0.2%
OASDI/Medicare/Alternative		3301-3302	1,924,583.00	2,038,144.00	1,060,956.80	2,027,453.00	10,691.00	0.5%
Health and Welfare Benefits		3401-3402	9,847,881.00	9,811,275.00	5,051,130.04	9,604,983.00	206,292.00	2.1%
Unemployment Insurance		3501-3502	298,043.00	295,919.00	152,065.08	295,731.00	188.00	0.1%
Workers' Compensation		3601-3602	1,175,808.00	1,169,372.00	624,593.95	1,169,946.00	(574.00)	0.0%
OPEB, Allocated		3701-3702	18,000.00	18,000.00	8,561.05	18,000.00	0.00	0.0%

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OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	49,163.00	45,902.00	25,374.97	46,133.00	(231.00)	-0.5%
TOTAL, EMPLOYEE BENEFITS			30,875,869.00	31,277,847.00	13,553,202.51	31,095,397.00	182,450.00	0.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	458,815.00	1,305,901.00	220,152.98	1,320,552.00	(14,651.00)	-1.1%
Books and Other Reference Materials		4200	172,988.00	196,599.00	37,582.17	219,149.00	(22,550.00)	-11.5%
Materials and Supplies		4300	4,422,809.00	28,849,479.00	1,704,628.43	26,670,408.00	2,179,071.00	7.6%
Noncapitalized Equipment		4400	321,221.00	576,907.00	250,759.58	628,065.00	(51,158.00)	-8.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,375,833.00	30,928,886.00	2,213,123.16	28,838,174.00	2,090,712.00	6.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	2,632,037.00	3,114,137.00	886,354.91	4,368,622.00	(1,254,485.00)	-40.3%
Travel and Conferences		5200	1,694,881.00	1,571,788.00	132,723.70	1,470,930.00	100,858.00	6.4%
Dues and Memberships		5300	29,343.00	40,526.00	36,154.10	41,845.00	(1,319.00)	-3.3%
Insurance		5400-5450	1,192,000.00	1,142,578.00	1,137,578.00	1,142,578.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,652,160.00	1,776,140.00	762,938.06	1,959,555.00	(183,415.00)	-10.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	735,432.00	1,074,123.00	508,620.04	1,383,110.00	(308,987.00)	-28.8%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(15,650.00)	(15,650.00)	(6,555.95)	(15,650.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,821,190.00	5,035,748.00	2,270,397.42	5,820,002.00	(784,254.00)	-15.6%
Communications		5900	263,433.00	263,467.00	75,524.59	263,821.00	(354.00)	-0.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			13,004,826.00	14,002,857.00	5,803,734.87	16,434,813.00	(2,431,956.00)	-17.4%
CAPITAL OUTLAY								
Land		6100	0.00	844,213.00	271,535.30	993,005.00	(148,792.00)	-17.6%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	361,075.00	591,003.00	513,410.01	659,900.00	(68,897.00)	-11.7%
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	13,500.00	312,800.00	94,567.60	450,012.00	(137,212.00)	-43.9%
Equipment Replacement		6500	212,312.00	1,980,415.00	210,971.57	2,058,111.00	(77,696.00)	-3.9%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			586,887.00	3,728,431.00	1,090,484.48	4,161,028.00	(432,597.00)	-11.6%
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	90,732.00	90,732.00	2,994.00	90,732.00	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%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To 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	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)			90,732.00	90,732.00	2,994.00	90,732.00	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	(194,302.00)	(204,334.00)	0.00	(204,334.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(194,302.00)	(204,334.00)	0.00	(204,334.00)	0.00	0.0%
TOTAL, EXPENDITURES			108,582,745.00	140,625,107.00	55,830,718.96	141,683,796.00	(1,058,689.00)	-0.8%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	21,290.54	21,291.00	21,291.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	21,290.54	21,291.00	21,291.00	New
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	21,290.54	21,291.00	(21,291.00)	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	21,290.54	21,291.00	(21,291.00)	New
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								

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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		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00	0.00	0.0%

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

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	120,803.00	280,060.00	0.00	280,060.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,960,941.00	2,027,366.00	586,004.00	2,027,366.00	0.00	0.0%
4) Other Local Revenue		8600-8799	201,752.00	201,752.00	152,696.35	213,487.00	11,735.00	5.8%
5) TOTAL, REVENUES			2,283,496.00	2,509,178.00	738,700.35	2,520,913.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	905,100.00	1,046,766.00	443,558.72	1,050,424.00	(3,658.00)	-0.3%
2) Classified Salaries		2000-2999	523,660.00	596,474.00	326,370.47	637,619.00	(41,145.00)	-6.9%
3) Employee Benefits		3000-3999	615,114.00	652,891.00	290,663.80	663,664.00	(10,773.00)	-1.7%
4) Books and Supplies		4000-4999	68,026.00	356,156.00	69,189.43	402,521.00	(46,365.00)	-13.0%
5) Services and Other Operating Expenditures		5000-5999	179,064.00	412,813.00	34,562.44	418,146.00	(5,333.00)	-1.3%
6) Capital Outlay		6000-6999	0.00	53,083.00	53,083.00	53,083.00	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	84,159.00	94,191.00	0.00	94,191.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,375,123.00	3,212,374.00	1,217,427.86	3,319,648.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(91,627.00)	(703,196.00)	(478,727.51)	(798,735.00)		
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)			(91,627.00)	(703,196.00)	(478,727.51)	(798,735.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,025,660.00	2,880,521.00		2,880,521.00	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)			2,025,660.00	2,880,521.00		2,880,521.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,025,660.00	2,880,521.00		2,880,521.00		
2) Ending Balance, June 30 (E + F1e)			1,934,033.00	2,177,325.00		2,081,786.00		
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	486,283.00	468,722.00		373,183.00		
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	1,447,750.00	1,708,603.00		1,708,603.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	120,803.00	280,060.00	0.00	280,060.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			120,803.00	280,060.00	0.00	280,060.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	293,000.00	293,000.00	8,383.00	293,000.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Program	6391	8590	1,515,885.00	1,515,885.00	511,196.00	1,515,885.00	0.00	0.0%
All Other State Revenue	All Other	8590	152,056.00	218,481.00	66,425.00	218,481.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,960,941.00	2,027,366.00	586,004.00	2,027,366.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	15,000.00	15,000.00	16,929.35	19,000.00	4,000.00	26.7%
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								
Adult Education Fees		8671	101,000.00	101,000.00	48,527.00	101,085.00	85.00	0.1%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	85,752.00	85,752.00	87,240.00	93,402.00	7,650.00	8.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			201,752.00	201,752.00	152,696.35	213,487.00	11,735.00	5.8%
TOTAL, REVENUES			2,283,496.00	2,509,178.00	738,700.35	2,520,913.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	569,411.00	692,018.00	237,847.20	695,676.00	(3,658.00)	-0.5%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	333,590.00	352,649.00	205,711.52	352,649.00	0.00	0.0%
Other Certificated Salaries		1900	2,099.00	2,099.00	0.00	2,099.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, CERTIFICATED SALARIES			905,100.00	1,046,766.00	443,558.72	1,050,424.00	(3,658.00)	-0.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	25,000.00	15,399.00	0.00	15,399.00	0.00	0.0%
Classified Support Salaries		2200	50,000.00	68,340.00	43,035.58	71,254.00	(2,914.00)	-4.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	112,200.00	133,955.00	88,183.08	143,399.00	(9,444.00)	-7.1%
Other Classified Salaries		2900	336,460.00	378,780.00	195,151.81	407,567.00	(28,787.00)	-7.6%
TOTAL, CLASSIFIED SALARIES			523,660.00	596,474.00	326,370.47	637,619.00	(41,145.00)	-6.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	234,398.00	253,213.00	71,984.72	249,011.00	4,202.00	1.7%
PERS		3201-3202	116,236.00	127,560.00	71,575.14	138,678.00	(11,118.00)	-8.7%
OASDI/Medicare/Alternative		3301-3302	55,887.00	63,253.00	32,314.30	65,821.00	(2,568.00)	-4.1%
Health and Welfare Benefits		3401-3402	168,418.00	166,866.00	94,920.79	167,502.00	(636.00)	-0.4%
Unemployment Insurance		3501-3502	7,163.00	8,087.00	3,772.68	8,227.00	(140.00)	-1.7%
Workers' Compensation		3601-3602	28,514.00	31,152.00	14,487.41	31,665.00	(513.00)	-1.6%
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	4,498.00	2,760.00	1,608.76	2,760.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			615,114.00	652,891.00	290,663.80	663,664.00	(10,773.00)	-1.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	7,000.00	13,336.00	12,803.94	16,796.00	(3,460.00)	-25.9%
Books and Other Reference Materials		4200	2,200.00	100.00	0.00	100.00	0.00	0.0%
Materials and Supplies		4300	53,326.00	339,220.00	55,044.11	345,745.00	(6,525.00)	-1.9%
Noncapitalized Equipment		4400	5,500.00	3,500.00	1,341.38	39,880.00	(36,380.00)	-1,039.4%
TOTAL, BOOKS AND SUPPLIES			68,026.00	356,156.00	69,189.43	402,521.00	(46,365.00)	-13.0%
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	6,200.00	6,450.00	2,901.01	7,542.00	(1,092.00)	-16.9%
Dues and Memberships		5300	2,654.00	2,819.00	2,025.00	2,719.00	100.00	3.5%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,850.00	1,850.00	0.00	1,850.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	49,292.00	49,292.00	3,905.09	53,337.00	(4,045.00)	-8.2%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,900.00	1,900.00	53.10	1,900.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	105,568.00	338,902.00	18,906.83	338,098.00	804.00	0.2%
Communications		5900	11,600.00	11,600.00	6,771.41	12,700.00	(1,100.00)	-9.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			179,064.00	412,813.00	34,562.44	418,146.00	(5,333.00)	-1.3%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	53,083.00	53,083.00	53,083.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	53,083.00	53,083.00	53,083.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	84,159.00	94,191.00	0.00	94,191.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			84,159.00	94,191.00	0.00	94,191.00	0.00	0.0%
TOTAL, EXPENDITURES			2,375,123.00	3,212,374.00	1,217,427.86	3,319,648.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%

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

Resource	Description	2022-23 Projected Totals
6391	Adult Education Program	69,098.00
9010	Other Restricted Local	304,085.00
Total, Restricted Balance		373,183.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,800,000.00	1,772,366.00	930,827.92	1,823,962.00	51,596.00	2.9%
3) Other State Revenue		8300-8599	225,000.00	1,725,000.00	438,951.51	1,725,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	457,500.00	459,500.00	220,584.81	463,000.00	3,500.00	0.8%
5) TOTAL, REVENUES			3,482,500.00	3,956,866.00	1,590,364.24	4,011,962.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	904,400.00	1,044,130.00	614,357.99	1,119,315.00	(75,185.00)	-7.2%
3) Employee Benefits		3000-3999	532,909.00	545,419.00	299,745.52	562,063.00	(16,644.00)	-3.1%
4) Books and Supplies		4000-4999	577,289.00	1,325,896.00	669,431.75	1,427,838.00	(101,942.00)	-7.7%
5) Services and Other Operating Expenditures		5000-5999	1,345,421.00	1,347,421.00	544,056.66	1,351,483.00	(4,062.00)	-0.3%
6) Capital Outlay		6000-6999	12,338.00	103,532.00	77,625.93	89,194.00	14,338.00	13.8%
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	110,143.00	110,143.00	0.00	110,143.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,482,500.00	4,476,541.00	2,205,217.85	4,660,036.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(519,675.00)	(614,853.61)	(648,074.00)		
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	(519,675.00)	(614,853.61)	(648,074.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	32,415.00	1,258,839.00		1,258,839.00	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)			32,415.00	1,258,839.00		1,258,839.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			32,415.00	1,258,839.00		1,258,839.00		
2) Ending Balance, June 30 (E + F1e)			32,415.00	739,164.00		610,765.00		
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	32,415.00	739,164.00		610,765.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	2,800,000.00	1,772,366.00	930,827.92	1,823,962.00	51,596.00	2.9%
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			2,800,000.00	1,772,366.00	930,827.92	1,823,962.00	51,596.00	2.9%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	225,000.00	1,725,000.00	438,951.51	1,725,000.00	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			225,000.00	1,725,000.00	438,951.51	1,725,000.00	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	350,000.00	350,000.00	155,854.48	350,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,500.00	3,500.00	3,845.58	7,000.00	3,500.00	100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	103,000.00	103,000.00	59,727.50	103,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	3,000.00	3,000.00	1,157.25	3,000.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			457,500.00	459,500.00	220,584.81	463,000.00	3,500.00	0.8%
TOTAL, REVENUES			3,482,500.00	3,956,866.00	1,590,364.24	4,011,962.00		
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	723,900.00	835,266.00	503,273.49	910,451.00	(75,185.00)	-9.0%
Classified Supervisors' and Administrators' Salaries		2300	180,500.00	182,451.00	84,671.99	182,451.00	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	26,413.00	26,412.51	26,413.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			904,400.00	1,044,130.00	614,357.99	1,119,315.00	(75,185.00)	-7.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	225,400.00	217,903.00	126,060.08	227,647.00	(9,744.00)	-4.5%
OASDI/Medicare/Alternative		3301-3302	68,806.00	73,956.00	41,833.82	76,985.00	(3,029.00)	-4.1%
Health and Welfare Benefits		3401-3402	215,617.00	228,924.00	117,028.75	231,897.00	(2,973.00)	-1.3%
Unemployment Insurance		3501-3502	4,498.00	4,841.00	2,933.63	5,037.00	(196.00)	-4.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Workers' Compensation		3601-3602	17,988.00	19,195.00	11,539.24	19,897.00	(702.00)	-3.7%
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	600.00	600.00	350.00	600.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			532,909.00	545,419.00	299,745.52	562,063.00	(16,644.00)	-3.1%
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	69,289.00	89,289.00	76,682.04	124,512.00	(35,223.00)	-39.4%
Noncapitalized Equipment		4400	8,000.00	64,241.00	51,503.34	80,960.00	(16,719.00)	-26.0%
Food		4700	500,000.00	1,172,366.00	541,246.37	1,222,366.00	(50,000.00)	-4.3%
TOTAL, BOOKS AND SUPPLIES			577,289.00	1,325,896.00	669,431.75	1,427,838.00	(101,942.00)	-7.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	1,250,000.00	1,250,000.00	504,234.45	1,250,000.00	0.00	0.0%
Travel and Conferences		5200	3,100.00	3,100.00	0.00	3,100.00	0.00	0.0%
Dues and Memberships		5300	500.00	500.00	250.00	500.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	4,000.00	8,000.00	6,045.95	12,062.00	(4,062.00)	-50.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	16,500.00	14,500.00	0.00	14,500.00	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	13,750.00	13,750.00	6,502.85	13,750.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	55,271.00	55,271.00	25,998.60	55,271.00	0.00	0.0%
Communications		5900	2,300.00	2,300.00	1,024.81	2,300.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,345,421.00	1,347,421.00	544,056.66	1,351,483.00	(4,062.00)	-0.3%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	12,338.00	81,603.00	57,696.94	69,265.00	12,338.00	15.1%
Equipment Replacement		6500	0.00	21,929.00	19,928.99	19,929.00	2,000.00	9.1%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			12,338.00	103,532.00	77,625.93	89,194.00	14,338.00	13.8%
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	110,143.00	110,143.00	0.00	110,143.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			110,143.00	110,143.00	0.00	110,143.00	0.00	0.0%
TOTAL, EXPENDITURES			3,482,500.00	4,476,541.00	2,205,217.85	4,660,036.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%

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

Resource	Description	2022-23 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	610,765.00
Total, Restricted Balance		610,765.00

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	27.94	50.00	0.00	0.0%
5) TOTAL, REVENUES			50.00	50.00	27.94	50.00		
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	27.94	50.00		
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	27.94	50.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,629.00	4,605.00		4,605.00	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)			4,629.00	4,605.00		4,605.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,629.00	4,605.00		4,605.00		
2) Ending Balance, June 30 (E + F1e)			4,679.00	4,655.00		4,655.00		
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	4,679.00	4,655.00		4,655.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	50.00	50.00	27.94	50.00	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			50.00	50.00	27.94	50.00	0.00	0.0%
TOTAL, REVENUES			50.00	50.00	27.94	50.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
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%
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER 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

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	823,206.00	823,206.00	202,173.07	933,206.00	110,000.00	13.4%
5) TOTAL, REVENUES			823,206.00	823,206.00	202,173.07	933,206.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	131,061.00	170,346.00	115,027.41	179,157.00	(8,811.00)	-5.2%
3) Employee Benefits		3000-3999	58,219.00	67,131.00	39,891.67	67,988.00	(857.00)	-1.3%
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	11,000.00	11,000.00	0.00	52,851.00	(41,851.00)	-380.5%
6) Capital Outlay		6000-6999	17,076,445.00	15,013,374.00	1,275,552.19	13,427,713.00	1,585,661.00	10.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			17,276,725.00	15,261,851.00	1,430,471.27	13,727,709.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(16,453,519.00)	(14,438,645.00)	(1,228,298.20)	(12,794,503.00)		
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	17,795,000.00	17,795,000.00	29,741,356.42	29,741,356.00	11,946,356.00	67.1%
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			17,795,000.00	17,795,000.00	29,741,356.42	29,741,356.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,341,481.00	3,356,355.00	28,513,058.22	16,946,853.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	14,028,938.00	8,363,243.00		8,363,243.00	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)			14,028,938.00	8,363,243.00		8,363,243.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,028,938.00	8,363,243.00		8,363,243.00		
2) Ending Balance, June 30 (E + F1e)			15,370,419.00	11,719,598.00		25,310,096.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (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) Legally Restricted Balance		9740	15,370,419.00	11,719,598.00		25,310,096.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	300,000.00	300,000.00	202,173.07	410,000.00	110,000.00	36.7%
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	523,206.00	523,206.00	0.00	523,206.00	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			823,206.00	823,206.00	202,173.07	933,206.00	110,000.00	13.4%
TOTAL, REVENUES			823,206.00	823,206.00	202,173.07	933,206.00		

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	131,061.00	170,346.00	115,027.41	179,157.00	(8,811.00)	-5.2%
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			131,061.00	170,346.00	115,027.41	179,157.00	(8,811.00)	-5.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	30,026.00	35,122.00	19,738.47	35,122.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	9,984.00	12,712.00	8,525.42	13,366.00	(654.00)	-5.1%
Health and Welfare Benefits		3401-3402	14,637.00	14,637.00	8,537.76	14,637.00	0.00	0.0%
Unemployment Insurance		3501-3502	652.00	844.00	570.96	887.00	(43.00)	-5.1%
Workers' Compensation		3601-3602	2,318.00	3,214.00	2,169.06	3,374.00	(160.00)	-5.0%
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	602.00	602.00	350.00	602.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			58,219.00	67,131.00	39,891.67	67,988.00	(857.00)	-1.3%
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	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	41,300.00	(41,300.00)	New
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	11,000.00	11,000.00	0.00	11,551.00	(551.00)	-5.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,000.00	11,000.00	0.00	52,851.00	(41,851.00)	-380.5%
CAPITAL OUTLAY								
Land		6100	831,046.00	54,600.00	14,927.88	54,600.00	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	16,245,399.00	14,958,774.00	1,260,624.31	13,373,113.00	1,585,661.00	10.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			17,076,445.00	15,013,374.00	1,275,552.19	13,427,713.00	1,585,661.00	10.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
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			17,276,725.00	15,261,851.00	1,430,471.27	13,727,709.00		
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	17,795,000.00	17,795,000.00	29,741,356.42	29,741,356.00	11,946,356.00	67.1%
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			17,795,000.00	17,795,000.00	29,741,356.42	29,741,356.00	11,946,356.00	67.1%
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(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)			17,795,000.00	17,795,000.00	29,741,356.42	29,741,356.00		

Resource	Description	2022-23 Projected Totals
9010	Other Restricted Local	25,310,096.00
Total, Restricted Balance		25,310,096.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	679,000.00	691,000.00	837,251.46	1,201,866.00	510,866.00	73.9%
5) TOTAL, REVENUES			679,000.00	691,000.00	837,251.46	1,201,866.00		
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	50,406.00	50,406.00	0.00	50,406.00	0.00	0.0%
6) Capital Outlay		6000-6999	2,925,000.00	2,998,406.00	38,877.05	3,010,606.00	(12,200.00)	-0.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,975,406.00	3,048,812.00	38,877.05	3,061,012.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,296,406.00)	(2,357,812.00)	798,374.41	(1,859,146.00)		
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)			(2,296,406.00)	(2,357,812.00)	798,374.41	(1,859,146.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,229,176.00	4,603,484.00		4,603,484.00	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)			3,229,176.00	4,603,484.00		4,603,484.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,229,176.00	4,603,484.00		4,603,484.00		
2) Ending Balance, June 30 (E + F1e)			932,770.00	2,245,672.00		2,744,338.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
c) Committed		9740	915,689.00	1,936,762.00		2,435,428.00		

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)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	17,081.00	308,910.00		308,910.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	29,000.00	41,000.00	28,134.98	54,000.00	13,000.00	31.7%
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	650,000.00	650,000.00	809,116.48	1,147,866.00	497,866.00	76.6%
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			679,000.00	691,000.00	837,251.46	1,201,866.00	510,866.00	73.9%
TOTAL, REVENUES			679,000.00	691,000.00	837,251.46	1,201,866.00		
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	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	50,406.00	50,406.00	0.00	50,406.00	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			50,406.00	50,406.00	0.00	50,406.00	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	2,925,000.00	2,998,406.00	38,877.05	3,010,606.00	(12,200.00)	-0.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,925,000.00	2,998,406.00	38,877.05	3,010,606.00	(12,200.00)	-0.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,975,406.00	3,048,812.00	38,877.05	3,061,012.00		
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			0.00	0.00	0.00	0.00		
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
9010	Other Restricted Local	2,435,428.00
Total, Restricted Balance		2,435,428.00

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	1,179,500.00	1,117,500.00	28,732.20	1,121,000.00	3,500.00	0.3%
5) TOTAL, REVENUES			1,179,500.00	1,117,500.00	28,732.20	1,121,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	14,300.00	14,300.00	12,822.00	14,300.00	0.00	0.0%
6) Capital Outlay		6000-6999	1,074,391.00	1,167,803.00	675,230.39	1,395,734.00	(227,931.00)	-19.5%
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	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,088,691.00	1,182,103.00	688,052.39	1,410,034.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			90,809.00	(64,603.00)	(659,320.19)	(289,034.00)		
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)			90,809.00	(64,603.00)	(659,320.19)	(289,034.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,092,258.00	1,882,525.00		1,882,525.00	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)			1,092,258.00	1,882,525.00		1,882,525.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,092,258.00	1,882,525.00		1,882,525.00		
2) Ending Balance, June 30 (E + F1e)			1,183,067.00	1,817,922.00		1,593,491.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	1,155,428.00	1,729,151.00		1,500,971.00		
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	27,639.00	88,771.00		92,520.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	40,000.00	43,000.00	25,573.34	43,000.00	0.00	0.0%
Interest		8660	9,500.00	9,500.00	3,158.86	13,000.00	3,500.00	36.8%
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	130,000.00	65,000.00	0.00	65,000.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,179,500.00	1,117,500.00	28,732.20	1,121,000.00	3,500.00	0.3%
TOTAL, REVENUES			1,179,500.00	1,117,500.00	28,732.20	1,121,000.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	12,822.00	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	14,300.00	14,300.00	0.00	14,300.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			14,300.00	14,300.00	12,822.00	14,300.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	125,000.00	73,599.00	62,528.85	49,844.00	23,755.00	32.3%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	796,332.00	1,014,204.00	613,368.75	1,265,890.00	(251,686.00)	-24.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	73,059.00	0.00	(667.21)	0.00	0.00	0.0%
Equipment Replacement		6500	80,000.00	80,000.00	0.00	80,000.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,074,391.00	1,167,803.00	675,230.39	1,395,734.00	(227,931.00)	-19.5%
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			1,088,691.00	1,182,103.00	688,052.39	1,410,034.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%

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

Resource	Description	2022-23 Projected Totals
9010	Other Restricted Local	1,500,971.00
Total, Restricted Balance		1,500,971.00

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	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) Legally Restricted Balance								
c) Committed		9740	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)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	0.00	0.00	0.00	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	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			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%

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

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

Description	Resource Codes	Object Codes	Original Budget (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	100.00	100.00	56.78	100.00	0.00	0.0%
5) TOTAL, REVENUES			100.00	100.00	56.78	100.00		
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	0.00	0.00	0.00	0.00	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			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			100.00	100.00	56.78	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 NET POSITION (C + D4)			100.00	100.00	56.78	100.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	10,824.00	10,778.00		10,778.00	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)			10,824.00	10,778.00		10,778.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			10,824.00	10,778.00		10,778.00		
2) Ending Net Position, June 30 (E + F1e)			10,924.00	10,878.00		10,878.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	10,924.00	10,878.00		10,878.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
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	100.00	100.00	56.78	100.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			100.00	100.00	56.78	100.00	0.00	0.0%
TOTAL, REVENUES			100.00	100.00	56.78	100.00		
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%

Description	Resource Codes	Object Codes	Original Budget (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	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
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	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 EXPENSES			0.00	0.00	0.00	0.00	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)								
Other Transfers Out								
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			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								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers 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 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 Net Position		0.00

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	105,000.00	105,000.00	41,321.61	105,000.00	0.00	0.0%
5) TOTAL, REVENUES			105,000.00	105,000.00	41,321.61	105,000.00		
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	65,000.00	65,000.00	28,773.13	65,000.00	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			65,000.00	65,000.00	28,773.13	65,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			40,000.00	40,000.00	12,548.48	40,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			40,000.00	40,000.00	12,548.48	40,000.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	636,355.00	699,268.00		699,268.00	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)			636,355.00	699,268.00		699,268.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			636,355.00	699,268.00		699,268.00		
2) Ending Net Position, June 30 (E + F1e)			676,355.00	739,268.00		739,268.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	676,355.00	739,268.00		739,268.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	5,000.00	5,000.00	4,018.89	5,000.00	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								
In-District Premiums/Contributions		8674	100,000.00	100,000.00	37,302.72	100,000.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			105,000.00	105,000.00	41,321.61	105,000.00	0.00	0.0%
TOTAL, REVENUES			105,000.00	105,000.00	41,321.61	105,000.00		
CERTIFICATED SALARIES								
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%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
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 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 - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	65,000.00	65,000.00	28,773.13	65,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			65,000.00	65,000.00	28,773.13	65,000.00	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%
TOTAL, EXPENSES			65,000.00	65,000.00	28,773.13	65,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(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%

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

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

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	12.54	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	12.54	0.00		
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	0.00	0.00	0.00	0.00	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			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			0.00	0.00	12.54	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	12.54	0.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	107,746.00	107,795.00		107,795.00	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)			107,746.00	107,795.00		107,795.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			107,746.00	107,795.00		107,795.00		
2) Ending Net Position, June 30 (E + F1e)			107,746.00	107,795.00		107,795.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	107,746.00	107,795.00		107,795.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	12.54	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	12.54	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	12.54	0.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
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	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 EXPENSES			0.00	0.00	0.00	0.00	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			0.00	0.00	0.00	0.00	0.00	0.0%
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

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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)	6,023.91	6,023.60	5,577.17	6,137.29	113.69	2.0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	6,023.91	6,023.60	5,577.17	6,137.29	113.69	2.0%
5. District Funded County Program ADA						
a. County Community Schools	.46	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	4.38	5.30	4.87	4.87	(.43)	-8.0%
c. Special Education-NPS/LCI	.46	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)	5.30	5.30	4.87	4.87	(.43)	-8.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	6,029.21	6,028.90	5,582.04	6,142.16	113.26	2.0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	989.89	988.22	974.82	974.82	(13.40)	-1.0%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0.0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0.0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.0%
3. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	989.89	988.22	974.82	974.82	(13.40)	-1.0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0.0%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0.0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0.0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.0%
7. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. Total, Charter School Funded County Program ADA	0.00	0.00	0.00	0.00	0.00	0.0%

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	989.89	988.22	974.82	974.82	(13.40)	-1.0%

Description	Object	Beginning Balances (Ref. Only)	ACTUALS THROUGH THE MONTH OF (Enter Month Name):											
			July	August	September	October	November	December	January	February				
A. BEGINNING CASH														
23,659,568.55			20,989,549.78	16,163,537.22	15,560,994.15	11,479,265.84	10,332,894.19	34,043,426.04	32,668,440.37					
B. RECEIPTS														
LCFF/Revenue Limit Sources														
Principal Apportionment	8010-8019		1,586,334.00	4,881,741.00	2,855,403.00	2,855,403.00	4,881,739.00	2,855,403.00	2,855,403.00	2,855,403.00	2,855,403.00	2,855,403.00	2,856,137.00	
Property Taxes	8020-8079		1,765.25	117,344.13	80,280.56	80,280.56	24,649,650.97	2,346,869.29	77,235.80					
Miscellaneous Funds	8080-8099		642,872.33	(822,197.00)	(171,621.00)	(114,414.00)	(114,414.00)	(114,414.00)	(114,414.00)	(114,414.00)	(114,414.00)	(114,414.00)	743,631.00	
Federal Revenue	8100-8299		290,147.00	23,863.00	695,161.50	(58,077.72)	515,943.11	36,122.13	329,793.66	463,333.20				
Other State Revenue	8300-8599		636,293.00	94,583.00	650,897.00	2,749,828.96	3,417,891.31	1,430,332.94	673,755.49	324,958.00				
Other Local Revenue	8600-8799		205,480.05	271,185.64	559,105.18	1,084,752.85	641,367.06	1,487,180.38	588,208.45	517,901.11				
Interfund Transfers In	8910-8929							21,290.54						
All Other Financing Sources	8930-8979													
TOTAL RECEIPTS														
3,362,891.63			1,224,964.02	6,732,627.81	6,597,773.65	7,410,356.57	32,391,901.96	6,679,615.89	4,983,196.11					
C. DISBURSEMENTS														
Certificated Salaries	1000-1999		805,374.23	3,646,189.27	3,671,160.70	3,714,384.12	3,793,605.75	3,681,185.12	3,697,805.81					
Classified Salaries	2000-2999		675,478.04	1,173,205.49	1,194,920.29	1,293,876.22	2,032,743.92	2,381,486.98	1,418,306.84	1,521,669.57				
Employee Benefits	3000-3999		665,479.82	1,993,174.75	2,041,342.34	2,049,130.47	2,212,099.08	2,462,928.63	2,129,047.42	2,148,139.51				
Books and Supplies	4000-4999		153,399.43	349,559.47	585,263.02	394,240.80	197,286.17	325,170.11						
Services	5000-5999		1,219,008.14	329,465.04	725,463.07	804,749.50	805,234.56	1,118,963.49	794,701.57	1,490,468.55				
Capital Outlay	6000-6599			131,781.60	170,578.75	277,443.27	612,498.09	(205,650.68)	103,833.45	918,379.67				
Other Outgo	7000-7499		272.00	272.00	490.00	490.00	490.00	490.00	490.00	(599.00)				
Interfund Transfers Out	7600-7629							21,290.54						
All Other Financing Uses	7630-7699													
TOTAL DISBURSEMENTS														
3,519,011.66			7,623,647.62	8,389,218.17	8,534,316.38	9,658,450.78	9,770,400.88	8,349,071.76	10,101,034.22					
D. BALANCE SHEET ITEMS														
Assets and Deferred Outflows														
Cash Not in Treasury	9111-9199		777,139.75	3,458.14					0.00	33,320.42				
Accounts Receivable	9200-9299		540,424.10	1,535,364.78	864,963.05	1,448,406.69	945,022.34	620,706.48	(300,000.00)	0.00				
Due From Other Funds	9310						1,066,483.05	0.00	13,258.00					
Stores	9320						0.00							
Prepaid Expenditures	9330							0.00						
Other Current Assets	9340													

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	1,317,563.85	1,538,822.92	825,063.05	1,448,406.69	2,011,505.39	(392,573.31)	620,706.48	(253,421.56)
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599		3,831,462.59	(33,848.12)	(228,984.24)	519,516.11	(156,700.22)	55,434.00	326,236.28	(210,667.56)
Due To Other Funds	9610						1,066,483.05	0.00	0.00	(300,000.00)
Current Loans	9640									
Unearned Revenues	9650					3,074,076.16		(1,537,038.08)		
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	3,831,462.59	(33,848.12)	(228,984.24)	3,593,592.27	909,782.83	(1,481,604.08)	326,236.28	(510,667.56)
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	(2,513,898.74)	1,572,671.04	1,054,047.29	(2,145,185.58)	1,101,722.56	1,089,030.77	294,470.20	257,245.98
E. NET INCREASE/DECREASE (B - C + D)			(2,670,018.77)	(4,826,012.56)	(602,543.07)	(4,081,728.31)	(1,146,371.65)	23,710,531.85	(1,374,985.67)	(4,860,592.13)
F. ENDING CASH (A + E)			20,989,549.78	16,163,537.22	15,560,994.15	11,479,265.84	10,332,894.19	34,043,426.04	32,668,440.37	27,807,848.24
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH	JANUARY	27,807,848.24	18,847,944.24	26,039,715.37	21,837,438.97				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	4,100,000.00	2,800,000.00	2,800,000.00	3,492,115.00	0.00		37,550,609.00	37,550,609.00
Property Taxes	8020-8079	500,000.00	14,000,000.00	1,875,000.00	2,279,788.53			46,093,296.00	46,093,296.00
Miscellaneous Funds	8080-8099	(114,414.00)	(100,000.00)	(100,000.00)	584,915.67			205,431.00	205,431.00
Federal Revenue	8100-8299	25,000.00	400,000.00	500,000.00	2,100,000.00	3,315,856.12		8,637,142.00	8,637,142.00
Other State Revenue	8300-8599	600,000.00	1,200,000.00	1,200,000.00	6,500,000.00	5,240,213.30		24,718,753.00	24,718,753.00
Other Local Revenue	8600-8799	500,000.00	750,000.00	750,000.00	6,300,000.00	645,303.28		14,300,484.00	14,300,484.00
Interfund Transfers In	8910-8929					.46		21,291.00	21,291.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		5,610,586.00	19,050,000.00	7,025,000.00	21,256,719.20	9,201,373.16	0.00	131,527,006.00	131,527,006.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	3,750,000.00	3,750,000.00	3,750,000.00	4,500,000.00	400,380.03		42,845,346.00	42,845,346.00
Classified Salaries	2000-2999	1,600,000.00	1,600,000.00	1,600,000.00	1,600,000.00	330,950.65		18,422,640.00	18,422,640.00
Employee Benefits	3000-3999	2,800,000.00	2,800,000.00	2,800,000.00	3,800,000.00	3,194,054.98		31,095,397.00	31,095,397.00
Books and Supplies	4000-4999	1,300,000.00	1,300,000.00	1,300,000.00	2,500,000.00	19,901,623.48		28,838,174.00	28,838,174.00
Services	5000-5999	1,500,000.00	1,500,000.00	1,500,000.00	1,800,000.00	2,846,759.08		16,434,813.00	16,434,813.00
Capital Outlay	6000-6599	1,800,000.00	100,000.00	50,000.00	186,129.29	16,034.56		4,161,028.00	4,161,028.00
Other Outgo	7000-7499	490.00	490.00	490.00	(117,467.00)	0.00		(113,602.00)	(113,602.00)
Interfund Transfers Out	7600-7629					.46		21,291.00	21,291.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		12,750,490.00	11,050,490.00	11,000,490.00	14,268,662.29	26,689,803.24	0.00	141,705,087.00	141,705,087.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199		(33,204.42)					780,713.89	
Accounts Receivable	9200-9299	180,000.00	166,568.52	982.00				6,098,497.35	
Due From Other Funds	9310	0.00	(299,424.00)	0.00				278,426.35	
Stores	9320							13,258.00	
Prepaid Expenditures	9330		39,900.00					0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	0.00

Description	Object	Budget Year (1)					Total	Budget
		March	April	May	June	Adjustments		
Deferred Outflows of Resources	9490							
SUBTOTAL		180,000.00	(126,159.90)	982.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>								
Accounts Payable	9500-9599							
Due To Other Funds	9610	1,500,000.00	181,578.97				5,784,027.81	
Current Loans	9640	500,000.00	500,000.00	227,768.40			1,994,251.45	
Unearned Revenues	9650						0.00	
Deferred Inflows of Resources	9690						1,537,038.08	
SUBTOTAL		2,000,000.00	681,578.97	227,768.40	0.00	0.00	9,315,317.34	
<u>Nonoperating</u>								
Suspense Clearing	9910						0.00	
TOTAL BALANCE SHEET ITEMS		(1,820,000.00)	(807,738.87)	(226,786.40)	0.00	0.00	(2,144,421.75)	
E. NET INCREASE/DECREASE (B - C + D)		(8,959,904.00)	7,191,771.13	(4,202,276.40)	6,988,056.91	(17,488,430.08)	(10,178,081.00)	
F. ENDING CASH (A + E)		18,847,944.24	26,039,715.37	21,837,438.97	28,825,495.88			
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS							11,337,065.80	

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	82,201,909.00	5.98%	87,118,457.00	1.85%	88,728,482.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	1,608,155.00	1.54%	1,633,000.00	1.04%	1,650,000.00
4. Other Local Revenues	8600-8799	1,249,582.00	.83%	1,260,000.00	1.19%	1,275,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(17,571,082.00)	3.01%	(18,100,000.00)	2.21%	(18,500,000.00)
6. Total (Sum lines A1 thru A5c)		67,488,564.00	6.55%	71,911,457.00	1.73%	73,153,482.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				30,325,084.00		30,580,084.00
b. Step & Column Adjustment				255,000.00		255,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	30,325,084.00	.84%	30,580,084.00	.83%	30,835,084.00
2. Classified Salaries						
a. Base Salaries				10,174,373.00		10,284,373.00
b. Step & Column Adjustment				110,000.00		110,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	10,174,373.00	1.08%	10,284,373.00	1.07%	10,394,373.00
3. Employee Benefits	3000-3999	16,836,045.00	2.24%	17,214,000.00	1.72%	17,510,000.00
4. Books and Supplies	4000-4999	2,559,918.00	(17.11%)	2,122,000.00	2.97%	2,185,000.00
5. Services and Other Operating Expenditures	5000-5999	5,690,805.00	.27%	5,706,000.00	2.96%	5,875,000.00
6. Capital Outlay	6000-6999	98,454.00	(49.21%)	50,000.00	0.00%	50,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,732.00	4.68%	6,000.00	0.00%	6,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,648,015.00)	(33.25%)	(1,100,000.00)	9.09%	(1,200,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	21,291.00	(100.00%)	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		64,063,687.00	1.25%	64,862,457.00	1.22%	65,655,457.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		3,424,877.00		7,049,000.00		7,498,025.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		12,397,325.00		15,822,202.00		22,871,202.00
2. Ending Fund Balance (Sum lines C and D1)		15,822,202.00		22,871,202.00		30,369,227.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	30,200.00		30,200.00		30,200.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	4,175,981.00		3,503,474.00		3,534,014.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,258,514.00		3,241,754.00		3,287,564.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
2. Unassigned/Unappropriated	9790	7,357,507.00		16,095,774.00		23,517,449.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		15,822,202.00		22,871,202.00		30,369,227.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	4,258,514.00		3,241,754.00		3,287,564.00
c. Unassigned/Unappropriated	9790	7,357,507.00		16,095,774.00		23,517,449.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		11,616,021.00		19,337,528.00		26,805,013.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Please see detailed Assumptions attached.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCOFF/Revenue Limit Sources	8010-8099	1,647,427.00	.16%	1,650,000.00	1.52%	1,675,000.00
2. Federal Revenues	8100-8299	8,637,142.00	(60.23%)	3,435,000.00	1.60%	3,490,000.00
3. Other State Revenues	8300-8599	23,110,598.00	(58.85%)	9,511,000.00	2.67%	9,765,000.00
4. Other Local Revenues	8600-8799	13,050,902.00	(19.55%)	10,500,000.00	0.00%	10,500,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	21,291.00	(100.00%)	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	17,571,082.00	3.01%	18,100,000.00	2.21%	18,500,000.00
6. Total (Sum lines A1 thru A5c)		64,038,442.00	(32.55%)	43,196,000.00	1.70%	43,930,000.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				12,520,262.00		11,247,762.00
b. Step & Column Adjustment				87,500.00		87,500.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,360,000.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	12,520,262.00	(10.16%)	11,247,762.00	.78%	11,335,262.00
2. Classified Salaries						
a. Base Salaries				8,248,267.00		6,833,267.00
b. Step & Column Adjustment				25,000.00		25,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,440,000.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	8,248,267.00	(17.16%)	6,833,267.00	.37%	6,858,267.00
3. Employee Benefits	3000-3999	14,259,352.00	(7.71%)	13,160,000.00	.49%	13,225,000.00
4. Books and Supplies	4000-4999	26,278,256.00	(87.42%)	3,304,971.00	5.95%	3,501,471.00
5. Services and Other Operating Expenditures	5000-5999	10,744,008.00	(29.12%)	7,615,000.00	3.74%	7,900,000.00
6. Capital Outlay	6000-6999	4,062,574.00	(98.77%)	50,000.00	50.00%	75,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	85,000.00	0.00%	85,000.00	0.00%	85,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,443,681.00	(37.66%)	900,000.00	5.56%	950,000.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		77,641,400.00	(44.36%)	43,196,000.00	1.70%	43,930,000.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(13,602,958.00)		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		13,602,958.00		0.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		0.00		0.00		0.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		0.00		0.00		0.00
E. AVAILABLE RESERVES						
1. General Fund)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Please see detailed Assumptions attached.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	83,849,336.00	5.87%	88,768,457.00	1.84%	90,403,482.00
2. Federal Revenues	8100-8299	8,637,142.00	(60.23%)	3,435,000.00	1.60%	3,490,000.00
3. Other State Revenues	8300-8599	24,718,753.00	(54.92%)	11,144,000.00	2.43%	11,415,000.00
4. Other Local Revenues	8600-8799	14,300,484.00	(17.77%)	11,760,000.00	.13%	11,775,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	21,291.00	(100.00%)	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		131,527,006.00	(12.48%)	115,107,457.00	1.72%	117,083,482.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				42,845,346.00		41,827,846.00
b. Step & Column Adjustment				342,500.00		342,500.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,360,000.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	42,845,346.00	(2.37%)	41,827,846.00	.82%	42,170,346.00
2. Classified Salaries						
a. Base Salaries				18,422,640.00		17,117,640.00
b. Step & Column Adjustment				135,000.00		135,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,440,000.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	18,422,640.00	(7.08%)	17,117,640.00	.79%	17,252,640.00
3. Employee Benefits	3000-3999	31,095,397.00	(2.32%)	30,374,000.00	1.19%	30,735,000.00
4. Books and Supplies	4000-4999	28,838,174.00	(81.18%)	5,426,971.00	4.78%	5,686,471.00
5. Services and Other Operating Expenditures	5000-5999	16,434,813.00	(18.95%)	13,321,000.00	3.41%	13,775,000.00
6. Capital Outlay	6000-6999	4,161,028.00	(97.60%)	100,000.00	25.00%	125,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	90,732.00	.30%	91,000.00	0.00%	91,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(204,334.00)	(2.12%)	(200,000.00)	25.00%	(250,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	21,291.00	(100.00%)	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		141,705,087.00	(23.74%)	108,058,457.00	1.41%	109,585,457.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(10,178,081.00)		7,049,000.00		7,498,025.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		26,000,283.00		15,822,202.00		22,871,202.00
2. Ending Fund Balance (Sum lines C and D1)		15,822,202.00		22,871,202.00		30,369,227.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	30,200.00		30,200.00		30,200.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	4,175,981.00		3,503,474.00		3,534,014.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,258,514.00		3,241,754.00		3,287,564.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
2. Unassigned/Unappropriated	9790	7,357,507.00		16,095,774.00		23,517,449.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		15,822,202.00		22,871,202.00		30,369,227.00
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	4,258,514.00		3,241,754.00		3,287,564.00
c. Unassigned/Unappropriated	9790	7,357,507.00		16,095,774.00		23,517,449.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		11,616,021.00		19,337,528.00		26,805,013.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		8.20%		17.90%		24.46%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):	Sonoma County SELPA					
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		6,551.99		6,697.84		6,744.84
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		141,705,087.00		108,058,457.00		109,585,457.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		141,705,087.00		108,058,457.00		109,585,457.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		4,251,152.61		3,241,753.71		3,287,563.71
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		4,251,152.61		3,241,753.71		3,287,563.71
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	(15,650.00)	0.00	(204,334.00)				
Other Sources/Uses Detail					21,291.00	21,291.00		
Fund Reconciliation								
081 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								
091 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								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	1,900.00	0.00	94,191.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	13,750.00	0.00	110,143.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund 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				
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund 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	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	15,650.00	(15,650.00)	204,334.00	(204,334.00)	21,291.00	21,291.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year		First Interim	Second Interim	Percent Change	Status
		Projected Year Totals (Form 01CSI, Item 1A)	Projected Year Totals (Form AI, Lines A4 and C4)		
Current Year (2022-23)	District Regular	6,023.60	6,137.29		
	Charter School	988.22	974.82		
	Total ADA	7,011.82	7,112.11	1.4%	Met
1st Subsequent Year (2023-24)	District Regular	5,808.52	5,563.60		
	Charter School	990.00	998.00		
	Total ADA	6,798.52	6,561.60	(3.5%)	Not Met
2nd Subsequent Year (2024-25)	District Regular	5,831.02	5,729.80		
	Charter School	990.00	998.00		
	Total ADA	6,821.02	6,727.80	(1.4%)	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

We have reduced the enrollment and ADA projections for 2023-24 base on current enrollment information.

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2022-23)				
District Regular	6,037.00	6,010.00		
Charter School	1,057.00	1,053.00		
Total Enrollment	7,094.00	7,063.00	(.4%)	Met
1st Subsequent Year (2023-24)				
District Regular	6,135.00	6,035.00		
Charter School	1,083.00	1,069.00		
Total Enrollment	7,218.00	7,104.00	(1.6%)	Met
2nd Subsequent Year (2024-25)				
District Regular	6,159.00	6,060.00		
Charter School	1,083.00	1,069.00		
Total Enrollment	7,242.00	7,129.00	(1.6%)	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)

Enrollment for 2022-23 came in lower than projections.

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year		P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
		Unaudited Actuals (Form A, Lines A4 and C4)	CBEDS Actual (Form 01CSI, Item 3A)	
Third Prior Year (2019-20)	District Regular	6,145	6,467	
	Charter School	993	1,054	
	Total ADA/Enrollment	7,138	7,521	94.9%
Second Prior Year (2020-21)	District Regular	6,217	6,403	
	Charter School	921	974	
	Total ADA/Enrollment	7,138	7,377	96.8%
First Prior Year (2021-22)	District Regular	5,651	6,193	
	Charter School	938	1,010	
	Total ADA/Enrollment	6,589	7,203	91.5%
Historical Average Ratio:				94.4%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):				94.9%

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	Enrollment	Ratio of ADA to Enrollment	Status
		(Form A1, Lines A4 and C4)	CBEDS/Projected (Criterion 2, Item 2A)		
Current Year (2022-23)	District Regular	5,577	6,010		
	Charter School	975	1,053		
	Total ADA/Enrollment	6,552	7,063	92.8%	Met
1st Subsequent Year (2023-24)	District Regular	5,564	6,035		
	Charter School	998	1,069		
	Total ADA/Enrollment	6,562	7,104	92.4%	Met
2nd Subsequent Year (2024-25)	District Regular	5,730	6,060		
	Charter School	998	1,069		
	Total ADA/Enrollment	6,728	7,129	94.4%	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)

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.

Fiscal Year	LCFF Revenue		Percent Change	Status
	(Fund 01, Objects 8011, 8012, 8020-8089)			
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
Current Year (2022-23)	83,303,877.00	83,551,905.00	.3%	Met
1st Subsequent Year (2023-24)	86,361,501.00	88,768,457.00	2.8%	Not Met
2nd Subsequent Year (2024-25)	88,414,241.00	90,403,482.00	2.2%	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

The significant variances in 223-24 and 2024-25 are due to significantly increased COLA for both years.

5. **CRITERION: Salaries and Benefits**

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits	Total Expenditures	
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	
Third Prior Year (2019-20)	51,631,251.38	57,241,520.96	90.2%
Second Prior Year (2020-21)	50,568,107.42	55,262,220.57	91.5%
First Prior Year (2021-22)	54,476,401.00	60,528,497.00	90.0%
	Historical Average Ratio:		90.6%

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3%	3%	3%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	87.6% to 93.6%	87.6% to 93.6%	87.6% to 93.6%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)			Status
	Salaries and Benefits	Total Expenditures	Ratio	
	(Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	(Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)	of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	
Current Year (2022-23)	57,335,502.00	64,042,396.00	89.5%	Met
1st Subsequent Year (2023-24)	58,078,457.00	64,862,457.00	89.5%	Met
2nd Subsequent Year (2024-25)	58,739,457.00	65,655,457.00	89.5%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2022-23)	8,366,562.00	8,637,142.00	3.2%	No
1st Subsequent Year (2023-24)	3,135,000.00	3,435,000.00	9.6%	Yes
2nd Subsequent Year (2024-25)	3,150,000.00	3,490,000.00	10.8%	Yes

Explanation:
(required if Yes)

This variance is due to projecting higher COLA in the 2 subsequent years.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2022-23)	25,597,883.00	24,718,753.00	-3.4%	No
1st Subsequent Year (2023-24)	11,265,000.00	11,144,000.00	-1.1%	No
2nd Subsequent Year (2024-25)	11,525,000.00	11,415,000.00	-1.0%	No

Explanation:
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2022-23)	13,537,179.00	14,300,484.00	5.6%	Yes
1st Subsequent Year (2023-24)	10,994,000.00	11,760,000.00	7.0%	Yes
2nd Subsequent Year (2024-25)	11,005,000.00	11,775,000.00	7.0%	Yes

Explanation:
(required if Yes)

This variance is due to projecting COLA for Special Education (8792) and therefore increased revenues.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2022-23)	30,928,886.00	28,838,174.00	-6.8%	Yes
1st Subsequent Year (2023-24)	5,583,404.00	5,426,971.00	-2.8%	No
2nd Subsequent Year (2024-25)	5,758,404.00	5,686,471.00	-1.2%	No

Explanation:
(required if Yes)

The variance in year 1 is due to a combination of reconciliation of various State & Federal categorical programs and shifting expenditures from 4XXX to 5XXX accounts.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2022-23)	14,002,857.00	16,434,813.00	17.4%	Yes
1st Subsequent Year (2023-24)	11,475,000.00	13,321,000.00	16.1%	Yes
2nd Subsequent Year (2024-25)	12,070,000.00	13,775,000.00	14.1%	Yes

Explanation:
(required if Yes)

The variances are due to projected increases in spending related to various State & Federal Categorical programs and a shift in expenditures from 4xxx accounts to 5xxx accounts.

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)	47,501,624.00	47,656,379.00	.3%	Met
1st Subsequent Year (2023-24)	25,394,000.00	26,339,000.00	3.7%	Met
2nd Subsequent Year (2024-25)	25,680,000.00	26,680,000.00	3.9%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2022-23)	44,931,743.00	45,272,987.00	.8%	Met
1st Subsequent Year (2023-24)	17,058,404.00	18,747,971.00	9.9%	Not Met
2nd Subsequent Year (2024-25)	17,828,404.00	19,461,471.00	9.2%	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 MET - Projected total operating revenues have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

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

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

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

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

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

The variance in year 1 is due to a combination of reconciliation of various State & Federal categorical programs and shifting expenditures from 4XXX to 5XXX accounts.

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

The variances are due to projected increases in spending related to various State & Federal Categorical programs and a shift in expenditures from 4xxx accounts to 5xxx accounts.

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	Status
		Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	
1. OMMA/RMA Contribution	2,989,749.66	3,832,270.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		3,603,000.00	

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

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

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

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

¹Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

²A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

8A. Calculating the District's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District's Available Reserve Percentages (Criterion 10C, Line 9)	8.2%	17.9%	24.5%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	2.7%	6.0%	8.2%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
	Current Year (2022-23)	3,424,877.00		
1st Subsequent Year (2023-24)	7,049,000.00	64,862,457.00	N/A	Met
2nd Subsequent Year (2024-25)	7,498,025.00	65,655,457.00	N/A	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance	
	General Fund	
	Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)	
		Status
Current Year (2022-23)	15,822,202.00	Met
1st Subsequent Year (2023-24)	22,871,202.00	Met
2nd Subsequent Year (2024-25)	30,369,227.00	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance	
	General Fund	
	(Form CASH, Line F, June Column)	
		Status
Current Year (2022-23)	28,825,495.88	Met

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

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

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

Explanation:
(required if NOT met)



10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level		District ADA
5% or \$75,000 (greater of)	0	to 300
4% or \$75,000 (greater of)	301	to 1,000
3%	1,001	to 30,000
2%	30,001	to 400,000
1%	400,001	and over

¹ Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

² Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (Education Code Section 42238), rounded to the nearest thousand.

³ A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4, Subsequent Years, Form MYPI, Line F2, if available.)	6,551.99	6,697.84	6,744.84
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?
2. If you are the SELPA AU and are excluding special education pass-through funds:
 - a. Enter the name(s) of the SELPA(s): Sonoma County SELPA

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

	Current Year Projected Year Totals (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
b. Special Education Pass-through Funds	0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11)	141,705,087.00	108,058,457.00	109,585,457.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	141,705,087.00	108,058,457.00	109,585,457.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	4,251,152.61	3,241,753.71	3,287,563.71

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

0.00	0.00	0.00
4,251,152.61	3,241,753.71	3,287,563.71

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	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	4,258,514.00	3,241,754.00	3,287,564.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	7,357,507.00	16,095,774.00	23,517,449.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
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)	11,616,021.00	19,337,528.00	26,805,013.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	8.20%	17.90%	24.46%
District's Reserve Standard (Section 10B, Line 7):	4,251,152.61	3,241,753.71	3,287,563.71
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2022-23)	(17,592,815.00)	(17,571,082.00)	-.1%	(21,733.00)	Met
1st Subsequent Year (2023-24)	(18,000,000.00)	(18,100,000.00)	.6%	100,000.00	Met
2nd Subsequent Year (2024-25)	(18,400,000.00)	(18,500,000.00)	.5%	100,000.00	Met
1b. Transfers In, General Fund *					
Current Year (2022-23)	0.00	21,291.00	New	21,291.00	Not 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	21,291.00	New	21,291.00	Not 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. MET - Projected contributions have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

This expenditure transfer is due to a one-time prior expenditure transfer related to FPM and Title I.

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

Explanation:
(required if NOT met)

This expenditure transfer is due to a one-time prior expenditure transfer related to FPM and Title I.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

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:		Principal Balance as of July 1, 2022-23
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds	21	Debt Service Fund 51	74xx;74xx	7,236,908
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	15	General Fund 0X; Fund 11; Cafeteria Fund 13	2xxx; 3xxx	456,849

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2022-23
TOTAL:				7,693,757

Type of Commitment (continued)	Prior Year (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds	4,557,281	4,530,456	4,220,738	2,949,050
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	25,000	25,000	25,000	25,000

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Total Annual Payments:	4,582,281	4,555,456	4,245,738	2,974,050

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

No	No	No
----	----	----

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. No - Annual payments for long-term commitments have not increased in one or more of the current and two subsequent fiscal years.

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since 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		0.00
b. OPEB plan(s) fiduciary net position (if applicable)		0.00
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?

Estimated

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)	18,000.00	18,000.00
1st Subsequent Year (2023-24)	18,000.00	18,000.00
2nd Subsequent Year (2024-25)	18,000.00	18,000.00

c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2022-23)	456,849.00	486,336.00
1st Subsequent Year (2023-24)	456,849.00	486,336.00
2nd Subsequent Year (2024-25)	456,849.00	486,336.00

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

4. Comments:



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

2 Self-Insurance Liabilities

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

3 Self-Insurance Contributions

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

4 Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

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

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	420.9	421.2	410.0	410.0

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

Yes

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim

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

Mar 14, 2023

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

Yes

If Yes, date of Superintendent and CBO certification:

Mar 14, 2023

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

No

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date: Jul 01, 2022

End Date: Jun 30, 2023

5. Salary settlement:

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

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
	No	No	No

One Year Agreement

Total cost of salary settlement

5,095,008

% change in salary schedule from prior year

11.9%

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

420,600

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

7. Amount included for any tentative salary schedule increases

0	0	0
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Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
---------------------------	----------------------------------	----------------------------------

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

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

No	No	
5,445,000	5,445,000	5,445,000
0.0%	0.0%	0.0%

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

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

--

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

--	--	--

If Yes, explain the nature of the new costs:

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

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

Certificated (Non-management) - Other

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



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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

If Yes, complete number of FTEs, then skip to section S8C.
If No, continue with section S8B.

Yes

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	311.8	319.4	315.0	315.0

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

n/a

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.
If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.
If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

No

Negotiations Settled Since First Interim Projections

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

[]

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

[]

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

[]

End Date:

[]

5. Salary settlement:

Current Year
(2022-23)

1st Subsequent Year
(2023-24)

2nd Subsequent Year
(2024-25)

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

--	--	--

One Year Agreement

Total cost of salary settlement
% change in salary schedule from prior year
or

--	--	--

Multiyear Agreement

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

--	--	--

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

[]

Negotiations Not Settled

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

[]

Current Year
(2022-23)

1st Subsequent Year
(2023-24)

2nd Subsequent Year
(2024-25)

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

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

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

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

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

If Yes, explain the nature of the new costs:

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

Classified (Non-management) Step and Column Adjustments

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

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

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

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

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

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

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

Classified (Non-management) - Other

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

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

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

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

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

No

If Yes or n/a, complete number of FTEs, then skip to S9.
If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of management, supervisor, and confidential FTE positions	57.5	74.9	70.9	70.9

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

No

If Yes, complete question 2.
If No, complete questions 3 and 4.

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

Yes

If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement:

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

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

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

Negotiations Not Settled

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

109,719

4. Amount included for any tentative salary schedule increases

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
	0	0	0

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?

	Yes	No	No
Total cost of H&W benefits	835,000	835,000	835,000
Percent of H&W cost paid by employer			
Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

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?

	Yes	No	No
Cost of step & column adjustments	35,000	35,000	35,000
Percent change in step and column over prior year	0.0%	0.0%	0.0%

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?

	Yes	Yes	Yes
Total cost of other benefits	50,000	50,000	50,000
Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

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)

- A2. Is the system of personnel position control independent from the payroll system?

- A3. Is enrollment decreasing in both the prior and current fiscal years?

- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?

- 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?

- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?

- A7. Is the district's financial system independent of the county office system?

- 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.)

- A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

Comments:
(optional)

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